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ABSTRACT

The manual is a guide for the implementation of a planning-programing-budgeting system (PPBS) in California school districts. It offers reference material designed to further an understanding of the elements and processes of PPBS, defines terms, describes minimum initial implementation requirements, and suggests recommended forms and procedures. One section is devoted to an explanation of the intent, scope, elements, and processes of an operational PPB system and the impact of PPBS on normal school district activities. The text focuses on the implementation of a PPB system, delineating the tasks to be accomplished during the initial implementation phase. Important guidelines are also presented for those persons who function specifically in the implementation process. (Author/RA)

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Second Preliminary Edition

PLANNING, PROGRAMMING, BUDGETING SYSTEM MANUAL FOR STATE OF CALIFORNIA SCHOOL DISTRICTS

AN EDUCATIONAL PLANNING AND EVALUATION SYSTEM

EA 004 182

CALIFORNIA STATE DEPARTMENT OF EDUCATION
Max Rafferty – Superintendent of Public Instruction
Sacramento 1970

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FOR
STATE OF CALIFORNIA SCHOOL DISTRICTS

AN EDUCATIONAL PLANNING AND EVALUATION SYSTEM

Prepared Under the Direction of the

Advisory Commission on School District
Budgeting and Accounting
Department of Education

CONTENTS

Page

PART I - INTRODUCTION 1

PART II - DESCRIPTION OF AN OPERATIONAL PPB SYSTEM . . 5

General 5
Elements of PPBS 7

Goals 8
Objectives 9
Program Descriptions 15
Program Structure 15
Program Budget and Multi-year Financial Plan 16
Program Reports 17

Processes of PPBS 23

Review of Program Goals 23
Review of Program Objectives 26
Program Analysis 28
Program Development 29
Budgeting (Resource Allocation) 31
Program Management 32
Program Evaluation 33

Implications for District Activities 36

The Community 37
Teachers 37
Administrators 39
Board Members 40
Students 40
Decision-Making 40
Information Processing 41
Summary 43

PART III - IMPLEMENTATION OF A PPB SYSTEM 45

General 45
Initial Implementation Tasks 47

Appoint PPBS Steering Committee 47
Orient PPBS Steering Committee 48
Develop Tentative Program Structure 49
Identify Constraints 55
Evaluate Status 56
Develop Implementation Plan 56
Conduct Training Sessions 59
Make Presentations to Educational Staff and Non-Staff Groups 59

CONTENTS Continued

Develop District Goals 59
Develop Program Goals, Objectives and Descriptions . . . 62
Develop Evaluation System 66
Develop Program Budgeting and Accounting System 72
Develop the Program Budget and Multi-year Financial Plan . 81
Plan Continuing PPBS Activities 88

PART IV - BIBLIOGRAPHY 91

PART V - PPBS GLOSSARY 96

APPENDIX A - THE SYSTEM ANALYSIS PROCESS 101

Definition of Educational Problem 106
Goals 106
Objectives 106
Constraints 106
Analyze Alternatives 107
Cost Analysis 108
Recommended Preferred Program 108

APPENDIX B - PROGRAM CLASSIFICATION DEFINITIONS . . . 110

Sub-functional Program Grouping - Level III 110
Support Programs -- Level V. 110

LIST OF FIGURES

Figure Page

II-1 PPBS Elements 5
II-2 PPBS Elements and Processes 6
II-3 Example of a Goal Structure 10
II-4 Typical Objectives 12
II-5 Hierarchy of Goals and Objectives with Subjective Measurements of Achievement 14
II-6 Recommended Program Structure 18
II-7 Typical Program Budget 20
II-8 Review of Program Goals Process 24
II-9 Review of Program Objectives Process 26
II-10 Program Analysis Process 28
II-11 Program Development Process 30
II-12 Budgeting (Resource Allocation) Process 32

III-1 PPBS Implementation Tasks 47
III-2 Recommended Program Structure 50
III-3 Typical Summary Implementation Schedule 57
III-4 Scheme for Evaluation 67
III-5 Object Classification Chart of Accounts 74
III-6 Typical Program Code 76
III-7 Direct Cost Report by Program 78
III-8 Typical Cost Report by Site and Life Span 80
III-9 Typical Program Budget 82
III-10 Tentative Program Budget and MYFP 85
III-11 Program Budget Summary 90

A-1 System Analysis Process 102
A-2 Fresh Water Cycle 104
A-3 Analysis of Alternatives 109

PART I - INTRODUCTION

School districts throughout California are under pressure to provide better education and more information to the community. Taxpayers, reacting to state and local taxes that have increased by over sixty percent in less than five years and to reports of poor performance and turmoil in schools, have voted down bond issues and tax over-rides. Parents depend more upon the schools to aid in all facets of their children's development, but are less familiar with the subject matter and methodology employed in the school system. Students of all ages question the relevance and validity of their education, and teachers seek a greater voice in decisions which affect the educational policies of the district. Administrators, who must respond to local pressures as well as meet new reporting requirements of state and federal agencies, find that planning and managing school district activities are increasingly complex jobs for which existing management systems are not adequate.

In an effort to meet internal and external demands, school systems have turned to a new planning and management technique called program planning which has proved successful in government and commercial applications.

PURPOSE AND USE OF PPBS

A Planning, Programming, Budgeting System (PPBS) is a tool which can be used to plan and manage the activities and resources of a school district in its efforts to develop relevant and constantly improving educational programs. It employs program planning techniques to provide information which is necessary (1) for planning educational programs that are responsive to the unique needs and desires of a community, as determined by the members of the community, (2) for communicating to the community and outside agencies how these needs and desires are met in the school system, and (3) for choosing among the alternative ways in which a district can allocate available resources to achieve its goals and objectives.

A PPBS is directed toward the effective utilization of district resources - personnel, time, materials, facilities, etc. - in the performance of specifically defined activities. The system differs from current planning and budgeting practices in that it emphasizes the integration of the following activities:

- Identification of community and pupil needs
- Formal definition of district goals, objectives and priorities
- Arrangement of activities into programs directed toward the achievement of goals and objectives
- Utilization of analytical techniques to choose among alternative programs
- Allocation of resources to programs
- Evaluation of school district activities by assessing the degree to which objectives are accomplished.

At present, most activities in a school district take place within an annual budget cycle based on a fiscal year ending June 30. This annual budget (or management) cycle tends to direct the planning activities of the district toward a one-year period. PPBS encourages school districts to plan beyond the one-year time period and to seek new methods and techniques. Multi-year projections of costs, revenues, activities and district needs, plus built-in provisions for continuous evaluation of program progress, should provide the basis for effective planning, which will enable the educational system to meet the needs of a changing society.

SYSTEM BACKGROUND

The Planning, Programming, Budgeting System described in this manual was developed under the guidance of the Advisory Commission on School District Budgeting and Accounting, which was authorized by the California Legislature during the 1967 Session. During 1968-70, a group of fourteen school districts (ranging in size from 1400 to over 100,000 students) and one County Superintendent of Schools Office cooperated with the independent consulting firm of Peat, Marwick, Mitchell & Co. in the design and operational testing of the system. Liaison committees from five professional education organizations and many other educators from throughout the state also made significant contributions. Current plans anticipate the implementation of the system in all California school districts by the 1973-74 school year.

The PPBS was designed to be flexible enough to be adapted to the individual needs of all California school districts. However, minimum requirements have been defined which will ensure a consistency of approach throughout the state and successful implementation of the system within the existing capabilities of each district. Districts desiring maximum benefits from the PPBS may wish to develop the capability of utilizing sophisticated management and analytical techniques or data processing equipment. This level of sophistication, however, is not necessary to achieve improved information, and the ability to create better decision-related data by implementing the minimum system requirements has been demonstrated and endorsed.

The implementation of a PPBS will require time and effort from each district. Personnel on virtually every level in the district and community should be concerned with and involved in the implementation and operation of the system. PPBS is a dynamic system requiring continuing analysis and revision. For maximum benefit, users should be prepared to evaluate, criticize, monitor, and improve the system regularly.

PURPOSE AND SCOPE OF MANUAL

The manual is presented as a guide for the implementation of a PPBS in California school districts. It contains reference material which may be consulted to gain an understanding of the elements and processes of PPBS as well as definitions of terms, minimum initial implementation requirements, and recommended forms and procedures. It does not recommend specific organizational or procedural patterns as these will be determined by individual school districts.

Part II - Description of an Operational PPB System, describes the intent, scope, elements and processes of an operational PPBS and discusses the impact of PPBS upon normal school district activities. It is presented for the interested and involved citizen, board member, administrator, teacher, parent, or student who seeks a general understanding of the purpose and nature of PPBS.

Part III - Implementation of a PPB System, presents recommendations for tasks to be accomplished during the initial phase of PPBS implementation. Alternative methods of proceeding during the implementation phase and the requirements for planning future year activities are also discussed. Part III contains sections of interest to persons fulfilling specific roles in the implementation process as well as to those charged with overall direction of the implementation effort.

A PPBS Training Manual designed to assist in-service training efforts in districts and in County Offices will be available in the fall of 1970.

PART II - DESCRIPTION OF AN OPERATIONAL PPBS

GENERAL

A Planning, Programming, Budgeting System (PPBS) is directed toward the development of improved educational programs for a school district. It approaches this problem by first identifying the educational needs and desires of the community served by the district. Formal statements of broad direction or intent, called goals, are developed to provide a foundation and guidance for all district activities; objectives are developed to specify desired accomplishments whose attainment demonstrates progress toward a goal. All the activities of a district are grouped into programs aimed at the accomplishment of common objectives. This progression of goals-to-objectives-to-programs is depicted in Figure II-1.

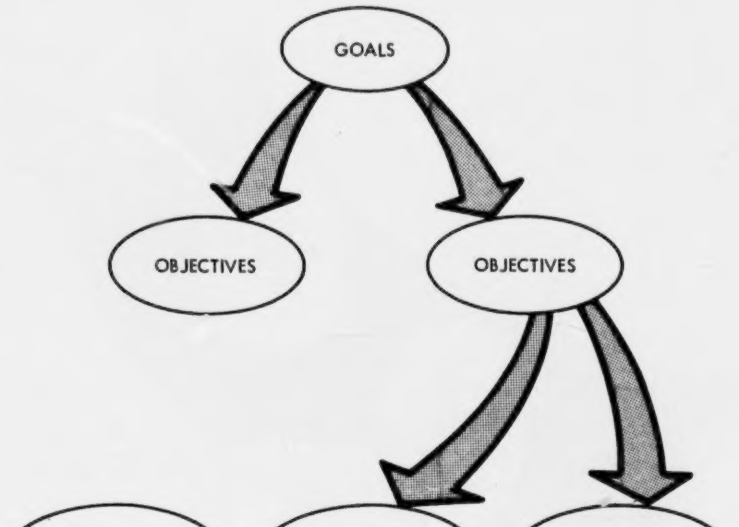


Figure II-1. PPBS Elements

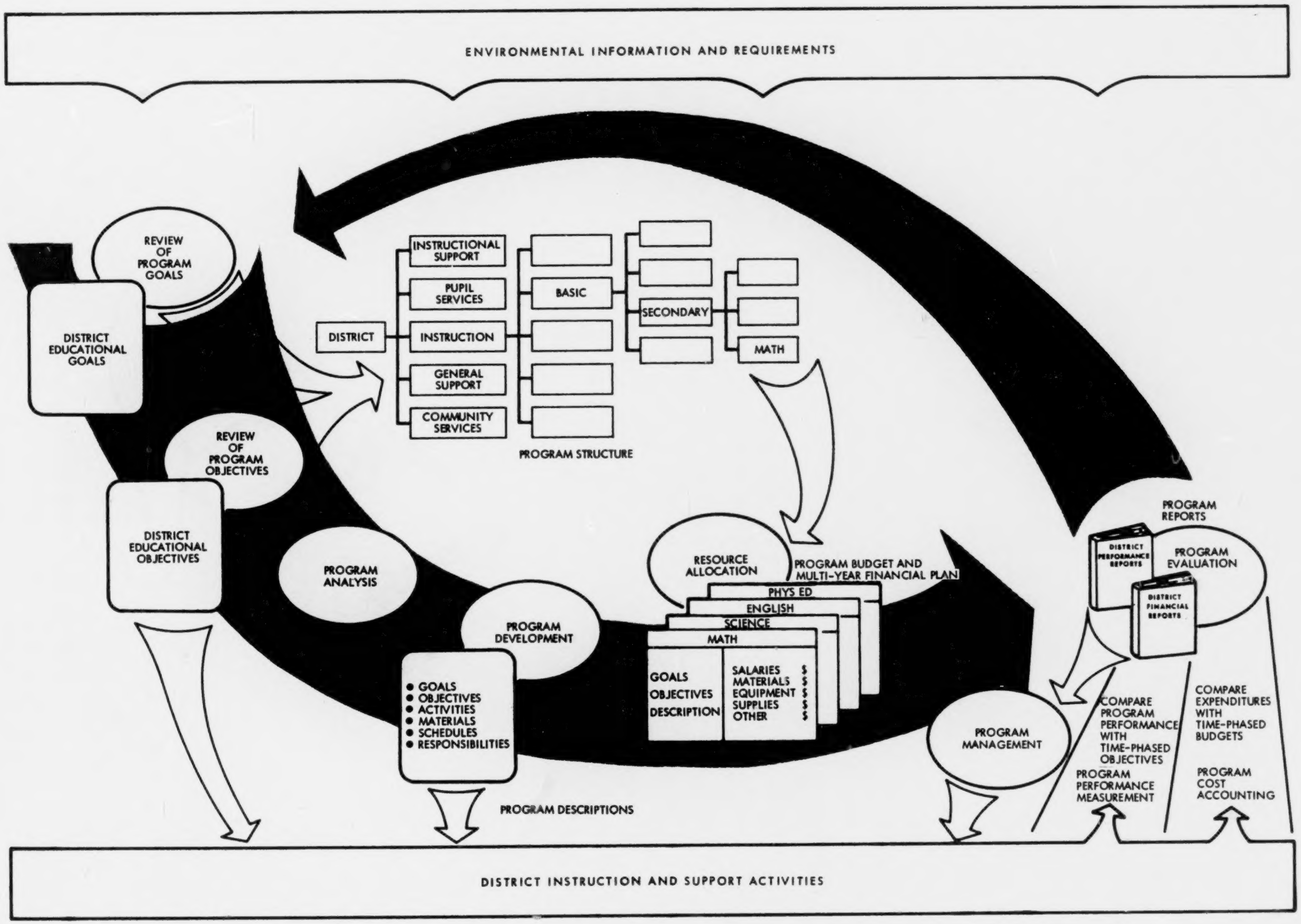

ENVIRONMENTAL INFORMATION AND REQUIREMENTS
REVIEW OF PROGRAM GOALS
DISTRICT EDUCATIONAL GOALS
REVIEW OF PROGRAM OBJECTIVES
DISTRICT EDUCATIONAL OBJECTIVES
DISTRICT
INSTRUCTIONAL SUPPORT
PUPIL SERVICES
INSTRUCTION
GENERAL SUPPORT
COMMUNITY SERVICES
BASIC
SECONDARY
MATH
PROGRAM STRUCTURE
PROGRAM ANALYSIS
PROGRAM DEVELOPMENT
● GOALS
● OBJECTIVES
● ACTIVITIES
● MATERIALS
● SCHEDULES
● RESPONSIBILITIES
PROGRAM DESCRIPTIONS
RESOURCE ALLOCATION
PROGRAM BUDGET AND MULTI-YEAR FINANCIAL PLAN
PHYS ED
ENGLISH
SCIENCE
MATH
GOALS
OBJECTIVES
DESCRIPTION
SALARIES $
MATERIALS $
EQUIPMENT $
SUPPLIES $
OTHER $
PROGRAM MANAGEMENT
PROGRAM REPORTS
DISTRICT PERFORMANCE REPORTS
DISTRICT FINANCIAL REPORTS
PROGRAM EVALUATION
COMPARE PROGRAM PERFORMANCE WITH TIME-PHASED OBJECTIVES
PROGRAM PERFORMANCE MEASUREMENT
COMPARE EXPENDITURES WITH TIME-PHASED BUDGETS
PROGRAM COST ACCOUNTING
DISTRICT INSTRUCTION AND SUPPORT ACTIVITIES

Figure II-2. PPBS Elements and Processes

A PPBS consists of well defined but separate elements and processes which must be properly integrated. An operational PPBS is described in this Part as it would appear in a school district in which the initial implementation efforts have been completed. This operational PPBS consists of the following major elements and processes:

Elements

- Goals
- Objectives
- Program Descriptions
- Program Structure
- Program Budget
- Multi-year Financial Plan
- Program Reports

Processes

- Review of Program Goals
- Review of Program Objectives
- Program Analysis
- Program Development
- Budgeting (Resource Allocation)
- Program Management
- Program Evaluation

The integration of these elements and processes are illustrated in Figure II-2.

The exact form that the operational PPBS will take in any one school district will be determined by the unique internal and external characteristics of that district, such as socio-economic profile, size of district, staff capabilities, etc. The nature of PPBS is that of a process, not a product. Therefore, neither the content nor the form of the system will ever be perfected and will always be subject to review and change.

Recommended implementation tasks and minimum requirements will be found in Part III - Implementation of a PPB System.

ELEMENTS OF PPBS

In the following sections the major elements of PPBS are defined and illustrated. The development and use of each element is discussed briefly, while a more detailed discussion is presented in Part III - Implementation of a PPB System.

GOALS

A GOAL IS A STATEMENT OF BROAD DIRECTION OR INTENT THAT IS GENERAL AND TIMELESS AND IS NOT CONCERNED WITH A PARTICULAR ACHIEVEMENT WITHIN A SPECIFIED TIME PERIOD.

Each district maintains a set of goal statements which provides the direction, guidance and foundation for all district activities. Goals reflect the approach taken by a district to fulfill the educational needs of the community it serves. Goals, therefore, represent community desires which are carried out through all facets of district operations.

Goals vary according to the characteristics of each school district. For example, the goal statements of a rural district with a multi-ethnic population may emphasize the development of English language capabilities. Other rural areas may have goals dealing with agricultural education. Economically deprived areas may have unique goals dealing with preparation for employment, while the goals of affluent areas emphasize college preparation.

Examples of typical instructional and non-instructional goals follow. Note that in these examples some goals are more specific than others.

- Every child will acquire the habits and attitudes associated with responsible citizenship.
- To provide an education that will offer every student opportunity and encouragement to be creative in one or more fields of endeavor.
- Every student will, based on his ability, gain mastery of the basic skills in the use of words and numbers.
- To develop individuals who, in terms of their potential, appreciate the value of the sciences and understand the purpose and methods of the sciences (observation, experimentation, recording, analysis, and prediction).
- To keep all physical plants open and ready for use; all buildings, equipment and grounds neat, clean, healthful and attractive at all times for pupil, staff and public use.

A number of goals may affect a single area of district operations and may vary in specificity. Such related goals can conceptually be arranged in a hierarchy or structure, as shown in Figure II-3. The more specific goals on the lower levels expand the direction or intent suggested by the higher level goals. Goal G_B mentions several areas of the curriculum: business education, home economics, and agriculture. In this example, the goals are expanded for business education only (G_C and G_D). Goals under home economics and agriculture may be expanded in the same manner.

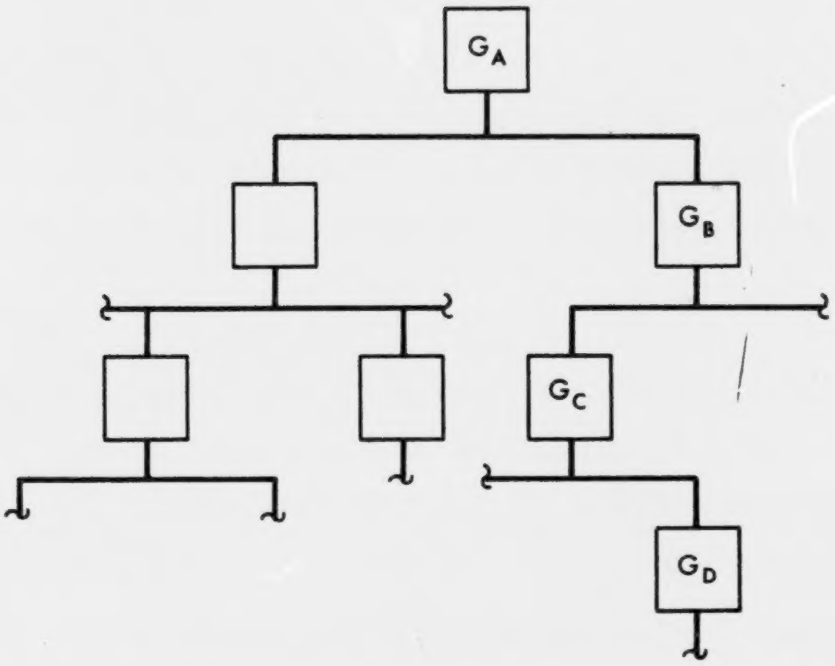
OBJECTIVES

AN OBJECTIVE IS A DESIRED ACCOMPLISHMENT THAT CAN BE MEASURED WITHIN A GIVEN TIME AND UNDER SPECIFIABLE CONDITIONS. THE ATTAINMENT OF THE OBJECTIVE ADVANCES THE SYSTEM TOWARD A CORRESPONDING GOAL.

Objectives are written to describe the results which are strived for through the performance of a particular activity or group of activities within the school system. Objective statements specify the method of measurement and criteria to be used in evaluating the success of the activity, as well as the period of time within which the objective is to be achieved.

Because all activities of a district are guided by formal district goals, objectives are in effect a restatement, clarification, quantification and further definition of goal statements. By specifying a time frame, an objective becomes a check point in the progress toward a goal.

A common method of stating objectives for instructional programs is to specify the desired performance or behavior of students, although this may not always be possible or desirable. Objectives may deal with minimums, averages, or terminal performance and can measure performance either of the student or of the total educational program. The objectives used as examples in this section attempt to measure the performance of educational programs. Objectives such as these generally specify the percentage of students who should attain a given level of performance. Additional, supporting, objectives can be stated to specify desired accomplishments of individual students.



G_A - TO PROVIDE ALL STUDENTS THE OPPORTUNITY TO DEVELOP SKILLS ENABLING THEM TO GAIN EMPLOYMENT

G_B - TO PROVIDE ALL STUDENTS THE OPPORTUNITY TO DEVELOP SKILLS IN BUSINESS, HOME ECONOMICS, AND AGRICULTURE

G_C - TO PROVIDE ALL STUDENTS THE OPPORTUNITY TO DEVELOP SKILLS IN TYPING, SHORTHAND, BOOKKEEPING, AND OFFICE MACHINE OPERATION

G_D - TO PROVIDE ALL STUDENTS THE OPPORTUNITY TO DEVELOP BOOKKEEPING SKILLS SUCH AS MAKING JOURNAL ENTRIES, POSTING ENTRIES TO A GENERAL LEDGER AND PREPARING TRIAL BALANCE AND FINANCIAL STATEMENTS

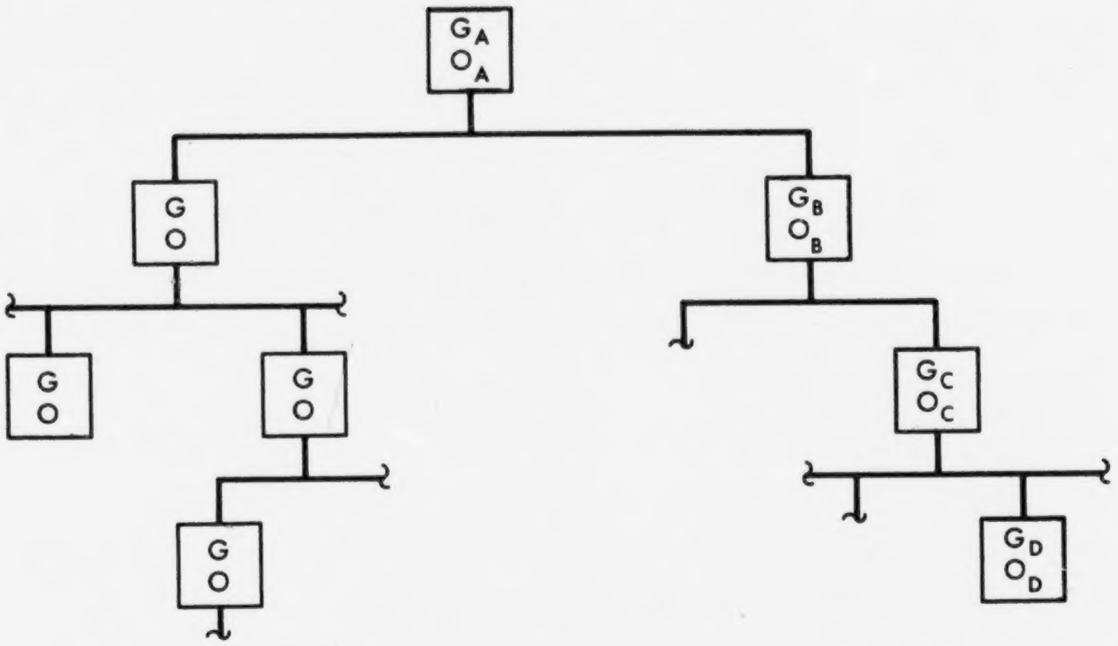
Figure II-3. Example of a Goal Structure

The following examples of objective statements state, as specifically as practical, accomplishments that can be measured within a given time and under specifiable conditions.

- Upon completion of the term, a sixth-grade pupil will be able to read and pronounce with 80 percent accuracy a district-compiled list of sixth-grade words selected from the basic Stanford Achievement Test - Reading.
- Ninety-five percent of all students completing the sixth-grade will be able to read with 80 percent comprehension a selected passage which has a reading difficulty level of an average newspaper article as measured by a district-wide test.

More than one objective may be necessary to specify the various ways in which advancement toward a goal is evaluated. For example, a goal for a K-6 district may be "to develop individuals who can communicate (read, write, listen, speak, view, act) effectively and with proper language". Two objectives which might be included to support this goal are as follows:

- Eighty-five percent of all students completing the sixth-grade will write an essay of approximately 300 words on a selected topic that meets the following criteria as evaluated by the teachers:
    1. Not more than four errors in each of the following categories; word usage, punctuation, capitalization and spelling.
    2. Essay contains relevant material.
    3. Paragraphs structured properly.
    4. Essay structured properly.
- Ninety percent of all students completing the sixth-grade will prepare and deliver a three-minute speech which contains proper word usage, pronunciation and articulation, fluency, sentence structure, quality of tone and expression, as evaluated by the teacher.



O_A FOR NINETY PERCENT OF THE GRADUATING SENIORS WHO WISH TO ENTER THE LABOR FORCE TO GAIN EMPLOYMENT WITHIN THREE MONTHS OF GRADUATION AS MEASURED BY A POST GRADUATION SURVEY

O_B FOR NINETY PERCENT OF GRADUATING SENIORS WHO WISH TO ENTER THE LABOR FORCE TO GAIN EMPLOYMENT AS DESIRED IN BUSINESS, HOME ECONOMICS, OR AGRICULTURE WITHIN THREE MONTHS OF GRADUATION AS MEASURED BY A DISTRICT SURVEY

O_C FOR NINETY PERCENT OF THE BUSINESS CURRICULUM STUDENTS TO MEET THE FOLLOWING STANDARDS BY GRADUATION:

- TYPING - 40 WORDS PER MINUTE AS MEASURED BY THE IBM TEST WITH 90 PERCENT ACCURACY
- SHORTHAND - 60 WORDS PER MINUTE AS MEASURED BY THE GREGG TEST WITH A 2000 WORD VOCABULARY
- BOOKKEEPING - DEMONSTRATE ABILITY TO USE JOURNALS LEDGERS, TRIAL BALANCES AND FINANCIAL STATEMENTS AS DETERMINED BY A DISTRICT-WIDE TEST.
- OFFICE MACHINE OPERATION - MEAN SCORE EQUAL TO NATIONAL AVERAGE ON NCR TESTS

O_D UPON COURSE COMPLETION NINETY PERCENT OF STUDENTS WILL ACCOMPLISH THE FOLLOWING AS DETERMINED BY DISTRICT DEVISED CLASSROOM TESTS:

- STATE AND UNDERSTAND THE BASIC ACCOUNTING EQUATION OF DOUBLE ENTRY BOOKKEEPING
- CORRECTLY MAKE FIVE JOURNAL ENTRIES TAKEN FROM CLASS DISCUSSIONS
- CORRECTLY COMPLETE A TRIAL BALANCE FROM A NARRATIVE PROBLEM

Figure II-4. Typical Objectives
(Related to goal structure in Figure II-3.)

Objectives, like the goals they support, may vary in specificity. The objectives listed in Figure II-4 are progressively more specific at lower levels of the structure and are consistent with and support the conceptual goal structure shown in Figure II-3.

Specific objectives need not be stated for every higher-level district goal. In a four-level goal structure for mathematics, objectives might exist only for the third and fourth levels:

G_A Every student will acquire analytical skills

G_B Every student will apply analytical skills to qualitative and quantitative problem solving

G_C Every student will develop mathematical skills

O_C The mean score of district sixth-grade students will equal or exceed the national average on a standardized mathematics test given in the final week of the spring semester

G_D Every student will develop skills in algebra

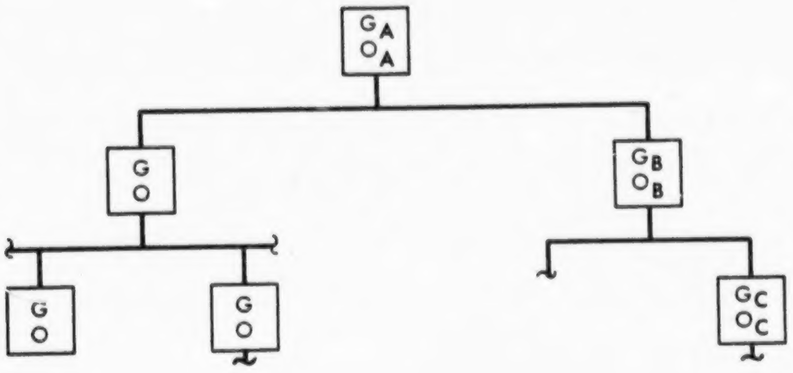
O_D The ninth-grade student will demonstrate with classroom tests devised by the teacher the ability to perform algebraic operations with exponents, roots, factoring, and the quadratic equation to the satisfaction of the teacher.

In that Goals G_C and G_D are consistent with and support Goals G_A and G_B, achieving the objectives for the lower-level goals will automatically advance the system toward the higher-level goals.

At best, objective statements are indicators of achievement which are presumed to measure advancement toward a corresponding goal. Instruction includes areas in which the statement of such measures is difficult. In such cases subjective indicators may be established to evaluate accomplishments.

Figure II-5 represents a hierarchy of goals and related objectives for which achievement is measured subjectively.

Additional examples of objectives, including statements for non-instructional program areas, are included in Part III - Implementation of a PPB System.



G_A	TO PROVIDE ALL STUDENTS THE OPPORTUNITY TO DEVELOP AN APPRECIATION OF MUSIC
O_A	90 PER CENT OF ALL GRADUATING SENIORS WILL HAVE EITHER PARTICIPATED IN BAND, VOCAL MUSIC, OR COMPLETED A COURSE IN MUSIC APPRECIATION WITHIN THREE YEARS OF HIGH SCHOOL
G_B	TO PROVIDE ALL STUDENTS THE OPPORTUNITY TO DEVELOP AN UNDERSTANDING AND APPRECIATION OF MUSIC HISTORY, MUSIC THEORIES, AND MUSIC LISTENING
O_B	90 PERCENT OF THE STUDENTS COMPLETING THE COURSE IN MUSIC APPRECIATION CORRECTLY IDENTIFY DIFFERENCES AMONG PROGRAM MUSIC, ABSOLUTE MUSIC, OPERA, ORATIONS, ART SONGS, AND OVERTURES AS MEASURED BY LISTENING AND OTHER CLASSROOM TESTS
G_C	TO PROVIDE ALL STUDENTS THE OPPORTUNITY TO DEVELOP AN APPRECIATION FOR MUSIC LISTENING
O_C	90 PERCENT OF THE STUDENTS COMPLETING THE COURSE WILL DEMONSTRATE AWARENESS OF THE DIFFERENCE IN TWO MUSICAL SELECTIONS WITH CONTRASTING BEATS BY A VERBAL RESPONSE AS EVALUATED BY THE TEACHER

Figure II-5. Hierarchy of Goals and Objectives with Subjective Measurements of Achievement

PROGRAM DESCRIPTIONS

All of the activities performed within a school district are grouped into "programs", each of which contributes to the achievement of one common objective or a set of allied objectives. As objectives are directly related to district goals which reflect the needs and desires of a community, a set of programs provides the link between what a district is doing, (its activities) and what it is trying to accomplish (its goals and objectives).

A PROGRAM DESCRIPTION IS A STATEMENT OF PROGRAM CONTENT. It describes the activities to be performed, the time period in which they are to be accomplished, and the resources assigned to each. The following items typically are included in a Program Description:

- The objectives the program is designed to achieve
- Related goals
- Evaluation methods
- Activities to be performed and their schedule
- Resources assigned to the program (by activity)
- Assignment of responsibilities.

The extent of the Program Description may vary with each program, but always includes a brief narrative description developed around consistent guidelines. When a new program is developed an extensive Program Description is prepared and might contain such documentation as goals, objectives, constraints, selection criteria, alternatives considered, analysis of cost and benefits, recommended solution, materials selected, schedule and description of activities, etc.

PROGRAM STRUCTURE

A PROGRAM STRUCTURE IS AN HIERARCHICAL ARRANGEMENT OF PROGRAMS THAT GRAPHICALLY ILLUSTRATES THE RELATIONSHIP OF ACTIVITIES TO GOALS AND OBJECTIVES.

Activities identified with common objectives are grouped into programs and arranged as a program structure. This structure provides a basic framework for all planning and reporting within a school district.

There are several methods of categorizing or grouping the programs of a school district and arranging them on the Program Structure. For example, programs may be categorized according to life span, subject matter, funding source, or type of service (e.g., instruction or support). Categories of programs are further displayed hierarchically on the program structure to illustrate the relationship between categories of activities and common, or allied, objectives.

A recommended Program Structure is presented in Figure II-6 as a model for adaption by school districts. It illustrates the hierarchical relationship of various levels of allied programs. Such a structure will provide a basis for reporting by districts to State agencies.

While programs can be related to organizational elements in many cases, a Program Structure is not an organization structure. In fact, many programs may coincide with the organizational elements of a typical district. Other programs, however, will cross departmental or organizational lines.

The Program Structure is not a static element. It should be regarded as a broad framework of activities into which programs can be added or deleted to meet the changing needs of the district.

PROGRAM BUDGET AND MULTI-YEAR FINANCIAL PLAN

THE PROGRAM BUDGET IN A PPBS IS A PLAN THAT RELATES PROPOSED EXPENDITURES FOR PROGRAMS, WITHIN A SPECIFIC TIME FRAME, TO GOALS AND OBJECTIVES, BASED UPON A PROGRAM STRUCTURE CLASSIFICATION. IT INCLUDES THE PROPOSED REVENUE SOURCE FOR FINANCING PROGRAMS.

A school district program budget documents the annual planned allocation of available district resources to specific educational programs. It is the instrument used to present a comprehensive multi-year educational and financial plan to the school district, community, state, and other interested agencies. The document contains at least the major goal and objective statements for each program. Proposed expenditures are identified for each program, and summarized by program structure level. Anticipated sources of revenue for financing individual programs are included in the budget document, as well as estimated or budgeted program costs for the current year. Two pages of a typical district program budget document, describing in this case the Foreign Language program, are shown in Figure II-7.

Since program activities are directed toward the attainment of objectives, the program budget in effect relates expenditures to needs and desired accomplishments.

THE MULTI-YEAR FINANCIAL PLAN (MYFP) REPRESENTS FINANCIAL DATA FOR PROGRAMS PROJECTED FOR A PERIOD OF SEVERAL YEARS. Budgeted or estimated cost data for the current year are included, as well as forecasts of cost, income and growth data for five years into the future.

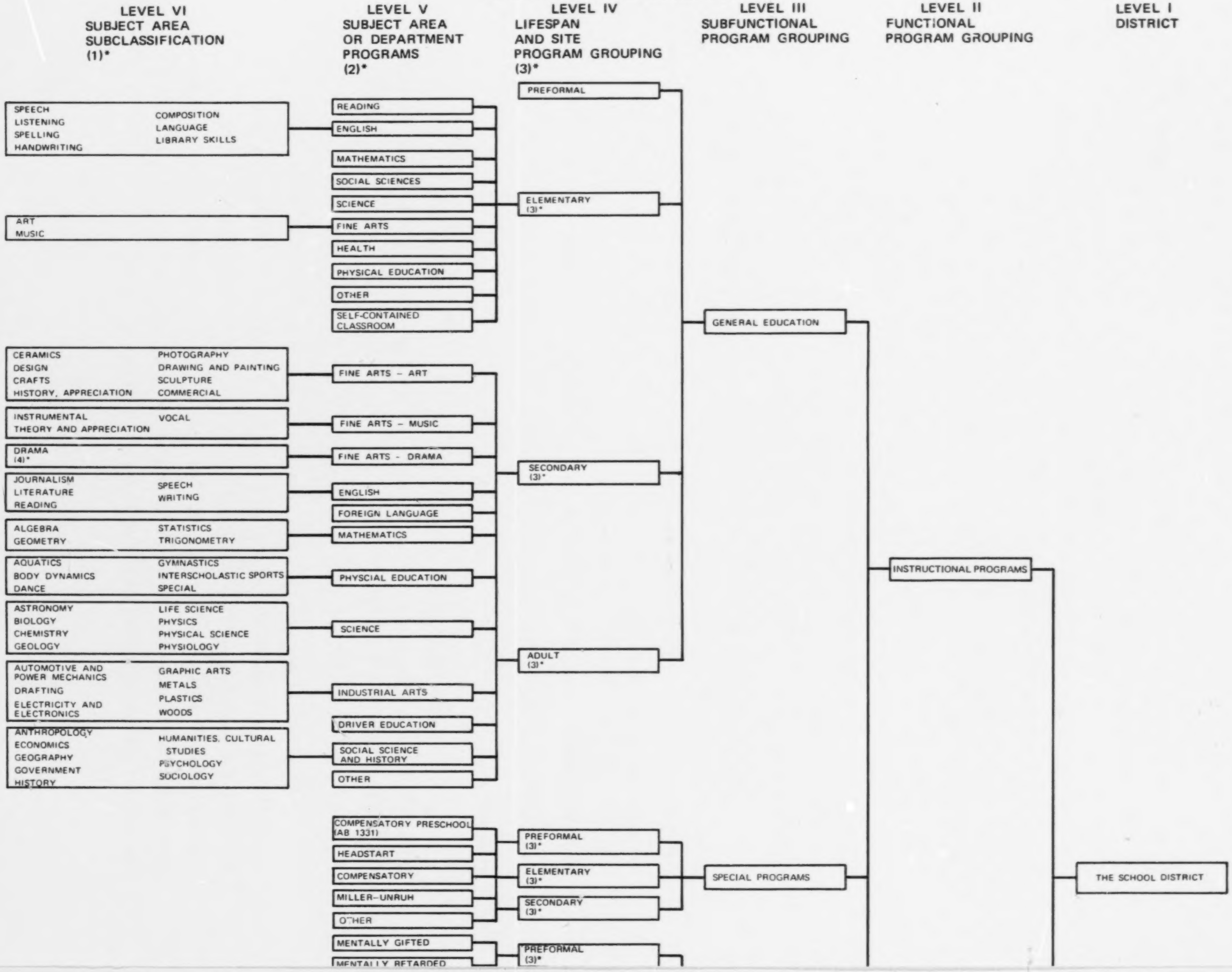
The reliability of some of the revenue projections, especially in the area of categorical aid revenues, is often very poor. However, one of the major values of the MYFP is to provide visibility into the cost and time frame of anticipated changes and to ensure that future costs are considered prior to a program's approval. This aspect of the MYFP is particularly useful for planning developmental programs and programs requiring capital outlays over a number of years.

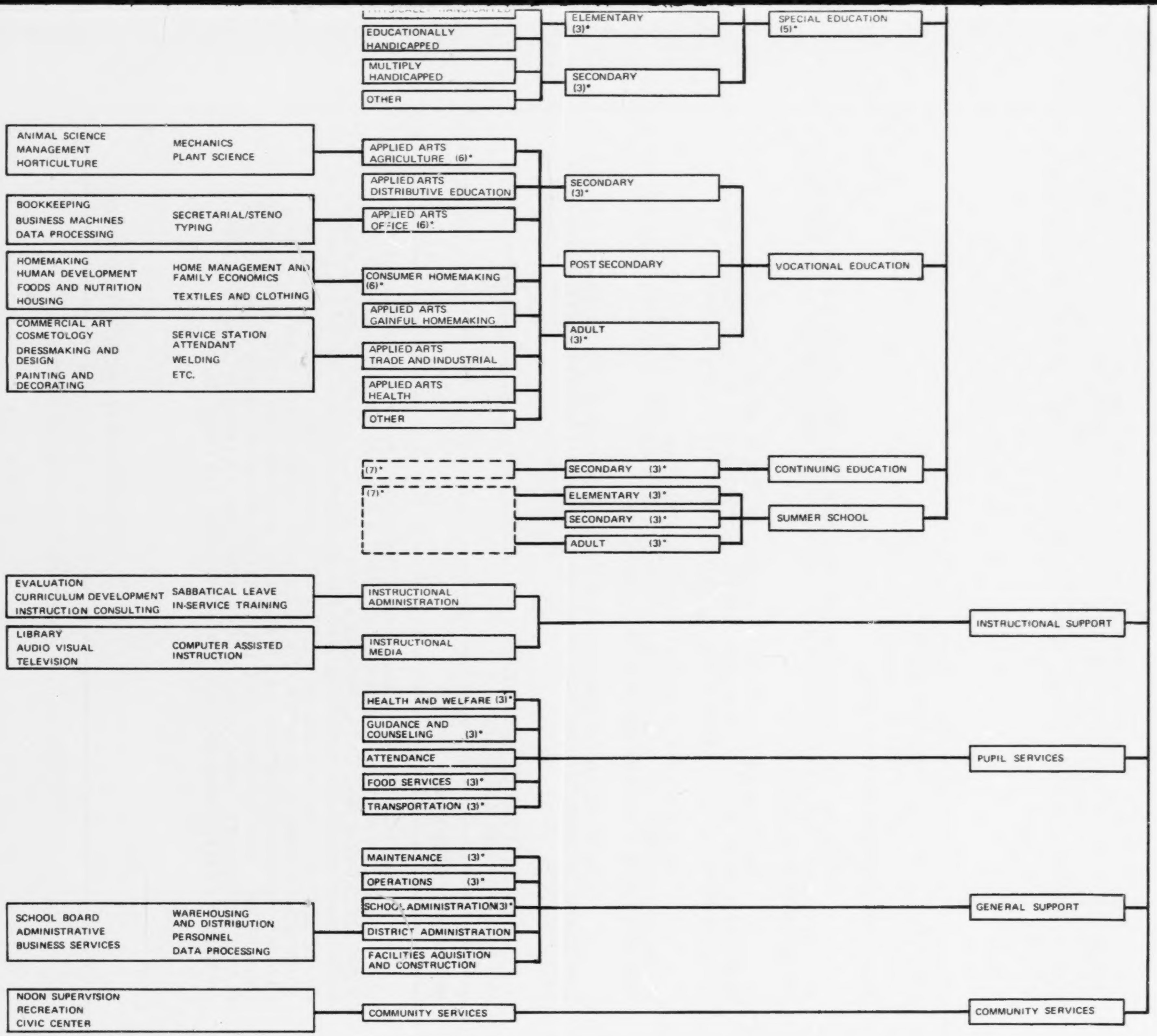
PROGRAM REPORTS

PROGRAM REPORTS ARE WRITTEN DOCUMENTS WHICH PRESENT THE DATA NECESSARY FOR PROGRAM EVALUATION, OR ASSESSMENT OF THE DEGREE TO WHICH EDUCATIONAL AND FISCAL OBJECTIVES ARE ATTAINED; AND FOR PLANNING NEW PROGRAMS.

Program reports are used to record and summarize fiscal and educational data about on-going programs. They are the vehicles for informing program and district management about variations between estimated and actual performance, progress of programs, problem areas and other pertinent information which may eventually be used to assess the achievement of objectives and to evaluate programs.

PPBS PROGRAM STRUCTURE


LEVEL VI
SUBJECT AREA
SUBCLASSIFICATION
(1)*
LEVEL V
SUBJECT AREA
OR DEPARTMENT
PROGRAMS
(2)*
LEVEL IV
LIFESPAN
AND SITE
PROGRAM GROUPING
(3)*
LEVEL III
SUBFUNCTIONAL
PROGRAM GROUPING
LEVEL II
FUNCTIONAL
PROGRAM GROUPING
LEVEL I
DISTRICT
SPEECH
LISTENING
SPELLING
HANDWRITING
COMPOSITION
LANGUAGE
LIBRARY SKILLS
ART
MUSIC
CERAMICS
DESIGN
CRAFTS
HISTORY, APPRECIATION
PHOTOGRAPHY
DRAWING AND PAINTING
SCULPTURE
COMMERCIAL
INSTRUMENTAL
THEORY AND APPRECIATION
VOCAL
DRAMA
(4)*
JOURNALISM
LITERATURE
READING
SPEECH
WRITING
ALGEBRA
GEOMETRY
STATISTICS
TRIGONOMETRY
AQUATICS
BODY DYNAMICS
DANCE
GYMNASTICS
INTERSCHOLASTIC SPORTS
SPECIAL
ASTRONOMY
BIOLOGY
CHEMISTRY
GEOLOGY
LIFE SCIENCE
PHYSICS
PHYSICAL SCIENCE
PHYSIOLOGY
AUTOMOTIVE AND POWER MECHANICS
DRAFTING
ELECTRICITY AND ELECTRONICS
GRAPHIC ARTS
METALS
PLASTICS
WOODS
ANTHROPOLOGY
ECONOMICS
GEOGRAPHY
GOVERNMENT
HISTORY
HUMANITIES, CULTURAL STUDIES
PSYCHOLOGY
SOCIOLOGY
READING
ENGLISH
MATHEMATICS
SOCIAL SCIENCES
SCIENCE
FINE ARTS
HEALTH
PHYSICAL EDUCATION
OTHER
SELF-CONTAINED CLASSROOM
FINE ARTS – ART
FINE ARTS – MUSIC
FINE ARTS - DRAMA
ENGLISH
FOREIGN LANGUAGE
MATHEMATICS
PHYSCIAL EDUCATION
SCIENCE
INDUSTRIAL ARTS
DRIVER EDUCATION
SOCIAL SCIENCE AND HISTORY
OTHER
COMPENSATORY PRESCHOOL (AB 1331)
HEADSTART
COMPENSATORY
MILLER–UNRUH
OTHER
MENTALLY GIFTED
MENTALLY RETARDED
PREFORMAL
ELEMENTARY (3)*
SECONDARY (3)*
ADULT (3)*
PREFORMAL (3)*
ELEMENTARY (3)*
SECONDARY (3)*
PREFORMAL (3)*
GENERAL EDUCATION
SPECIAL PROGRAMS
INSTRUCTIONAL PROGRAMS
THE SCHOOL DISTRICT



EDUCATIONALLY HANDICAPPED
MULTIPLY HANDICAPPED
OTHER
ELEMENTARY (3)*
SECONDARY (3)*
SPECIAL EDUCATION (5)*
ANIMAL SCIENCE
MANAGEMENT
HORTICULTURE
MECHANICS
PLANT SCIENCE
BOOKKEEPING
BUSINESS MACHINES
DATA PROCESSING
SECRETARIAL/STENO
TYPING
HOMEMAKING
HUMAN DEVELOPMENT
FOODS AND NUTRITION
HOUSING
HOME MANAGEMENT AND FAMILY ECONOMICS
TEXTILES AND CLOTHING
COMMERCIAL ART
COSMETOLOGY
DRESSMAKING AND DESIGN
PAINTING AND DECORATING
SERVICE STATION ATTENDANT
WELDING
ETC.
APPLIED ARTS AGRICULTURE (6)*
APPLIED ARTS DISTRIBUTIVE EDUCATION
APPLIED ARTS OFFICE (6)*
CONSUMER HOMEMAKING (6)*
APPLIED ARTS GAINFUL HOMEMAKING
APPLIED ARTS TRADE AND INDUSTRIAL
APPLIED ARTS HEALTH
OTHER
SECONDARY (3)*
POST SECONDARY
ADULT (3)*
VOCATIONAL EDUCATION
(7)*
(7)*
SECONDARY (3)*
ELEMENTARY (3)*
SECONDARY (3)*
ADULT (3)*
CONTINUING EDUCATION
SUMMER SCHOOL
EVALUATION
CURRICULUM DEVELOPMENT
INSTRUCTION CONSULTING
SABBATICAL LEAVE
IN-SERVICE TRAINING
LIBRARY
AUDIO VISUAL
TELEVISION
COMPUTER ASSISTED INSTRUCTION
INSTRUCTIONAL ADMINISTRATION
INSTRUCTIONAL MEDIA
INSTRUCTIONAL SUPPORT
HEALTH AND WELFARE (3)*
GUIDANCE AND COUNSELING (3)*
ATTENDANCE
FOOD SERVICES (3)*
TRANSPORTATION (3)*
PUPIL SERVICES
MAINTENANCE (3)*
OPERATIONS (3)*
SCHOOL ADMINISTRATION (3)*
DISTRICT ADMINISTRATION
FACILITIES AQUISITION AND CONSTRUCTION
SCHOOL BOARD
ADMINISTRATIVE
BUSINESS SERVICES
WAREHOUSING AND DISTRIBUTION
PERSONNEL
DATA PROCESSING
GENERAL SUPPORT
NOON SUPERVISION
RECREATION
CIVIC CENTER
COMMUNITY SERVICES
COMMUNITY SERVICES

Figure II-6. Recommended Program Structure

PPBS ELEMENT FORM

GOAL STATEMENTS

TO WORK WITH EACH CHILD TO HELP HIM LEARN THE BASIC INTELLECTUAL SKILLS OF LINGUISTIC FLEXIBILITY IN THOUGHT AND TONGUE THROUGH A FOREIGN LANGUAGE.

TO DEVELOP FLUENCY IN A FOREIGN LANGUAGE TO SUCH A DEGREE THAT AN EIGHTH GRADE STUDENT COULD VISIT A FOREIGN COUNTY AND UNDERSTAND AND CONVERSE WITH A NATIVE SPEAKER ON AN ELEMENTARY LEVEL, COMPREHEND PARTIALLY A PUBLICATION IN THAT LANGUAGE, AND MAKE HIMSELF UNDERSTOOD IN WRITING THE LANGUAGE.

OBJECTIVE STATEMENT AND EVALUATIVE CRITERIA

AT THE END OF THE EIGHTH GRADE:

THAT 75% OF THE STUDENTS BE ABLE TO COMMUNICATE IN THE LANGUAGE OF INSTRUCTION AT AN ELEMENTARY LEVEL WITH A NATIVE SPEAKER OF THAT LANGUAGE AS EVALUATED BY THE TEACHER.

THAT 50% OF THE STUDENTS SHOULD BE ABLE TO READ A MAGAZINE OR NEWSPAPER ARTICLE IN THE LANGUAGE OF INSTRUCTION AND STATE BRIEFLY IN THAT LANGUAGE A BRIEF SUMMARY OF THE ARTICLE AS MEASURED BY THE TEACHER.

THAT 80% OF THE STUDENTS WILL BE ABLE TO WRITE WITH EASE A DICTATION EXERCISE IN SPANISH BASED ON PREVIOUSLY STUDIED MATERIAL FROM THE TEXT BASED ON A TEACHER PREPARED DICTATION TEST.

THAT 75% OF THE STUDENTS WILL GIVE A FIVE MINUTE ORAL REPORT IN THE LANGUAGE OF INSTRUCTION ON A TOPIC OF THE STUDENT'S CHOICE TO THE TEACHER'S SATISFACTION.

THAT 70% OF THE STUDENTS WILL PASS THE VOCABULARY TEST PROVIDED IN THE TEXT WITH 85% ACCURACY.

PROGRAM DESCRIPTION

THE FOREIGN LANGUAGE PROGRAM COVERS THE FOUR YEARS OF FIFTH, SIXTH, SEVENTH, AND EIGHTH GRADES IN THE SUBJECTS OF SPANISH AND FRENCH. THERE ARE SIX TEACHERS IN THE PROGRAM, THREE IN EACH SUBJECT. THE FIFTH AND SIXTH GRADE STUDENTS RECEIVE 150 MINUTES OF INSTRUCTION WEEKLY, THE SEVENTH GRADE STUDENTS 135 MINUTES OF INSTRUCTION WEEKLY AND THE EIGHTH GRADE STUDENTS 110 MINUTES OF INSTRUCTION WEEKLY. INSTRUCTION IS PROVIDED IN A CLASSROOM ENVIRONMENT USING TEXTBOOKS, AND INCLUDES BOTH WRITTEN AND ORAL WORK. TEACHERS MAY USE OTHER INSTRUCTIONAL MATERIALS SUCH AS SONGS, PLAYS, MAGAZINES, NEWSPAPERS, FLASHCARDS, ETC. A LANGUAGE LABORATORY IS AVAILABLE CONTAINING RECORDS, TAPE RECORDERS AND FILMSTRIPS.

PROGRAM TITLE: FOREIGN LANGUAGE

Figure II-7. Typical Program Budget

PROGRAM COST DATA SHEET

FOREIGN LANGUAGE
PROGAM TITLE
GENERAL
FUND

LOCATION

PROGRAM CODE

PROGRAM LEVEL

RESOURCE REQUIREMENTS	CURRENT YEAR		BUDGET YEAR		2nd YEAR	3rd YEAR	4th YEAR	5th YEAR
	QTY	AMOUNT	QTY	AMOUNT				
1. ESTIMATED ENROLLMENT	800		1300		1,500	1,500.	2,000.	2,000.
2. TEACHER POSITIONS	6		9.5		15.	15.	17.5	17.5
3. CERTIFICATED SALARIES		$50,000.		$100,000.				
4. CLASSIFIED SALARIES								
5. EMPLOYEE BENEFITS	8%	4,000.	8%	8,000.				
6. BOOKS AND SUPPLIES		2,500.		5,400.				
7. SUPPORT PROGRAM SERVICES		800.		1,300.				
8. OTHER SERVICES								
9. OTHER OUTGO								
10. SUB-TOTAL		57,300.		114,700.				
11. COST/PUPIL		71.62		88.23				
12. PROJECTED COST INCREASE/PUPIL					4.00	5.00	5.00	5.00
13. PROJECTED COST/PUPIL				88.23	92.23	97.23	102.23	107.23
14. PROJECTED ENROLLMENT				1,300	1,500.	1,500	2,000.	2,000.
15. PROJECTED COST				114,700	138,345.	145,845.	204,460.	214,460.
16. EQUIP. REPLACEMENT				1,000.			2,000.	
17. CAPITAL OUTLAY				3,000.			24,000.	
18. TOTAL PROJECTED DIRECT COSTS		57,300		118,700.	138,345.	145,845.	230,460.	214,460.
REVENUE SOURCES:								
CATEGORICAL AID 19. FEDERAL	▨	3,000.	▨	7,700.				
20. STATE	▨	3,000.	▨	7,700.				
21. COUNTY	▨		▨					
22. LOCAL	▨		▨					
23. GENERAL AID	▨	51,300.	▨	103,300.	138,345.	145,845.	230,460.	214,460.
24. TOTAL REVENUE	▨	57,300.	▨	118,700.	138,345.	145,845.	230,460.	214,460.

RECOMMENDED BY: DATE

BOARD ADOPTION ________
DATE

Figure II-7. Typical Program Budget (Continued)

This availability of information about programs permits decision-makers to take necessary action to enable the accomplishment of program objectives within the allocated resources.

Variations in program performance can be determined in many ways. While it is necessary to periodically report available funds to program administrators, a high school principal does not need a periodic written report to bring his attention to increasing student unrest. An elementary teacher probably knows which pupils in his class cannot read, without a test. More subtle or complex variations from the expected, such as changes in district-wide reading levels, however, can only be determined from evaluative data collected at planned, periodic intervals. Such data, both fiscal and educational, is collected and projected in the form of program reports on a district-wide, school, or classroom basis as appropriate.

PROCESSES OF PPBS

Once all elements of a Planning, Programming Budgeting System have been developed, several processes are initiated which integrate the elements into an on-going or operational PPBS. Most of these processes will probably not be initiated until after completion of the initial implementation phase, and may not be fully developed until several years following implementation.

The PPBS processes are described in the following sections in terms of a fully operational PPBS as it is projected at this time. These processes are the vehicle for effecting change within the school system and as such embody the evolutionary nature of PPBS. The integration of the PPBS processes is depicted in Figure II-2.

REVIEW OF PROGRAM GOALS

The goal statements which are the foundation of a district PPBS are regularly subject to review. This is true even of the level I, or district-wide statements, as they are the broadest statements of how a district intends to meet the needs and desires of its community, and the keystone of the goal structure.

Goals are reviewed and revised as necessary to reflect changes in the socio-economic characteristics of the community, in educational philosophy and in the institutions which complement schools in the development of youth, such as the family, government and church. They may also be changed based on the results of evaluation.

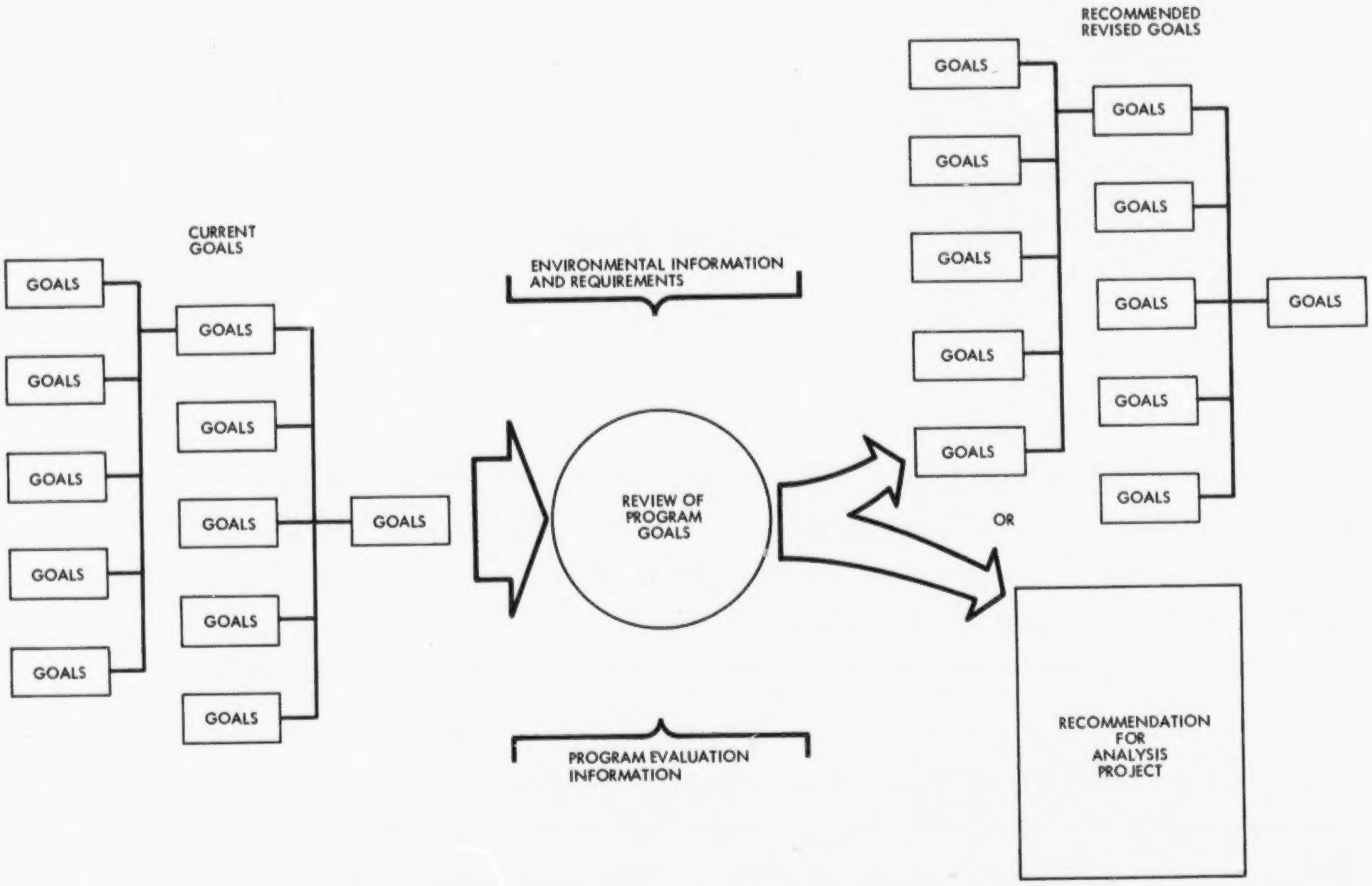

CURRENT GOALS
GOALS
ENVIRONMENTAL INFORMATION AND REQUIREMENTS
REVIEW OF PROGRAM GOALS
PROGRAM EVALUATION INFORMATION
RECOMMENDED REVISED GOALS
OR
RECOMMENDATION FOR ANALYSIS PROJECT

Figure II-8. Review of Program Goals Process

The task of stating educational goals is as complex as that of describing the human nature on which they are based. The large number of segments of the community which should be represented in the review of goals, as well as the organizational problems in managing this effort, add to this complexity.

Those persons responsible for the review and revision of program goals rely on the availability of some form of structure; i.e., the districts' current goal structure and those of other districts; and some amount of information; i.e., current data on the social, economic and education needs of the district; the results of educational programs, and the desires of groups such as teachers, students and taxpayers. The PPBS is structured to assist goal review and revision by collecting and presenting evaluative information and data about programs.

Considerable effort is necessary before the goal statements for programs on lower levels of the program structure (e.g., reading) become consistent with programs on higher levels of the program structure, including district-wide statements. By nature, district goal statements attempt to deal with the totality of education. Level V statements on the other hand, are expressed in terms of existing activities and knowledge. For example, initial district goals often include such statements as:

> "The district will help every child prepare for a world of rapid change."

It is unlikely that the initial level V goal statements in a typical district would clearly support and be consistent with an initial district goal such as this one.

Conceptually, the PPBS approach could achieve consistency by projecting broadly stated level I district goal statements downward into boxes of activities previously undefined. The process of starting from "what is" on each level and working toward consistency is apparently more realistic in that it exposes problem areas sooner and allows people to talk in terms they understand. As the process proceeds, goals on all levels of the program structure will be revised in order to attain relevancy and consistency.

While the process of reviewing goals for relevance and internal consistency is key to the success of a PPBS, the amount of time allocated to review and rewrite activities should be kept within reasonable bounds. Individual tasks and responsibilities should be clearly defined in order to accomplish as much as possible within the time allocated. It may be advisable to appoint a small committee, including a teacher, board member, administrator, student and parent, to review the goal structure for relevance and consistency and identify possible problem areas. The proposed solution to each problem is then recommended to the School Board and other applicable bodies for review and approval. Larger committees, representative of all segments of the total school community, should be involved in any extensive revision of program goals.

REVIEW OF PROGRAM OBJECTIVES

In an operational PPBS, statements of objectives exist for programs at all levels of the Program Structure. If written and utilized correctly, these objectives are indicators or checkpoints the attainment of which measure advancement toward achieving one or more district goals.

The major uses of objectives may be described as follows:

- Direction for action – objectives provide specific direction for related district activities.
- Criteria for decision-making – when deciding among alternatives, and allocating resources, objectives provide a criteria.

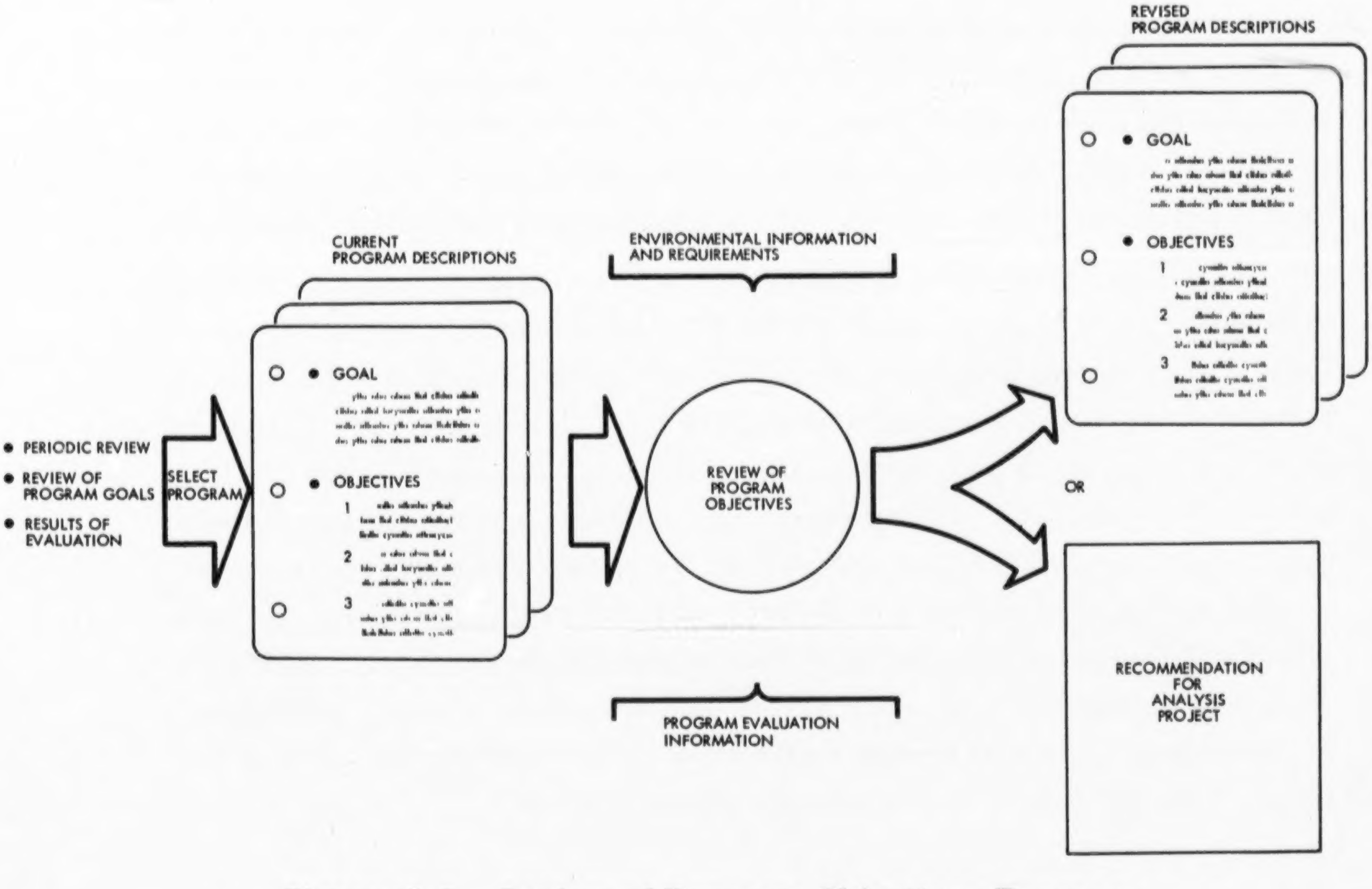

REVISED PROGRAM DESCRIPTIONS
GOAL
OBJECTIVES
1
2
3
CURRENT PROGRAM DESCRIPTIONS
ENVIRONMENTAL INFORMATION AND REQUIREMENTS
GOAL
OBJECTIVES
1
2
3
PERIODIC REVIEW
REVIEW OF PROGRAM GOALS
RESULTS OF EVALUATION
SELECT PROGRAM
REVIEW OF PROGRAM OBJECTIVES
OR
PROGRAM EVALUATION INFORMATION
RECOMMENDATION FOR ANALYSIS PROJECT

Figure II-9. Review of Program Objectives Process

- Tool for communication – in discussions among staff members, or with parents and students, concerning purpose or progress, objectives provide a focus.
- Criteria for evaluation – the success of a program can be measured against its objectives.

A PPBS requires a school district to develop only those objectives which fulfill uses such as these. In particular, a district can only measure the extent of achievement of a limited number of objectives. Classroom teachers may desire to use additional objectives, perhaps a set for every student, and these will support those required by a PPBS. Like goals, objectives are continually subject to review and revision. They are updated as the curriculum and methodology of the district are changed, as goal statements are rewritten to reflect new requirements of the educational system and as the results of evaluation become known. An in-depth review of objectives should answer at least the following questions:

- Do these statements measure advancement toward the related goals?
- Do these statements seem to comprehensively cover the levels of behavior, or other areas, involved?
- Can these statements be clearly understood by all persons who will use them?
- Do these statements contain the necessary factors, and are they consistent and compatible with other district objectives?

As objective writing requires specific knowledge each statement should be written by those persons closely involved with the area in question. Given a good statement of district goals for reading, the best persons to translate those goals into more definitive, quantitative objective statements (differentiated by level of achievement, content area, etc.) are staff members in the program such as teachers and consultants. The program staff should be assisted by representative students in a program, as appropriate to their age and intellect. Program objective statements written by program personnel should still be subject to an outside, objective review, for factors such as those described above.

It may be advisable to appoint a small committee in each district or school, composed of well-trained staff representatives of different curriculum areas, to review statements of major program objectives. The committee should not undertake the task of rewriting the objectives, but should indicate problem areas to program personnel and encourage them to write better statements. Membership on the committee should be for a specified duration, and should help maintain objectivity and provide training for district staff members.

PROGRAM ANALYSIS

Program analysis is that process that identifies programs responsive to stated goals and objectives. Areas for analysis are identified and advanced for analysis primarily through the processes of goal and objective review, as the result of program evaluation, or through the addition or revision of external requirements.

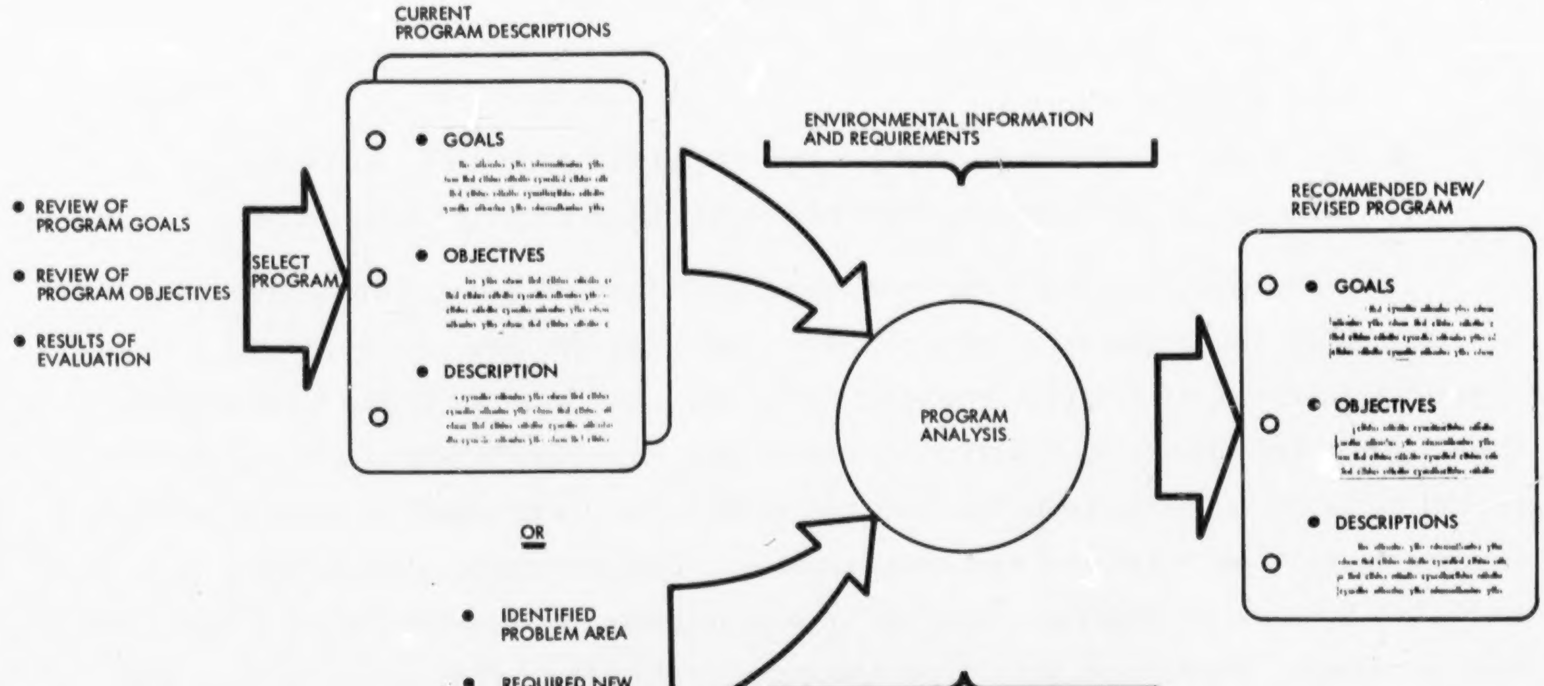

CURRENT PROGRAM DESCRIPTIONS
GOALS
OBJECTIVES
DESCRIPTION
REVIEW OF PROGRAM GOALS
REVIEW OF PROGRAM OBJECTIVES
RESULTS OF EVALUATION
SELECT PROGRAM
ENVIRONMENTAL INFORMATION AND REQUIREMENTS
PROGRAM ANALYSIS
RECOMMENDED NEW/ REVISED PROGRAM
GOALS
OBJECTIVES
DESCRIPTIONS
OR
IDENTIFIED PROBLEM AREA
REQUIRED NEW PROGRAM
PROGRAM EVALUATION INFORMATION

Figure II-10. Program Analysis Process

In an operational PPBS, program analysis will be an ever present process, utilized by teachers, and other decision makers, as they deal with everyday questions. Larger problems, significant enough to involve district-wide attention, may be the subject of a formal system analysis as described in Appendix A.

These analyses employ a common approach to decision making that emphasizes the following, as further described in Appendix A.

- Definition of education problems
- Development of related goals and objectives
- Comparison of alternative programs
- Recommendation of preferred programs

It would be both misleading and inappropriate to imply that each district, school, department, or classroom teacher must have the analytical capabilities to perform complex economic or cost-benefit analysis in order to initiate a PPBS. It is anticipated that only a few formal system analysis projects will ever be undertaken in school districts. Formal analyses require time, money and skills that most districts will not have. However, this approach to decision making will be encouraged and supported by PPBS as the district undertakes the revision of on-going programs or the introduction of new programs, particularly in crucial areas influenced by the changing requirements of society.

In the following passage Charles J. Hitch, President of the University of California, was summarizing the concepts of system analysis, but his remarks also pertain to program analysis as described above. "It is my experience that the hardest problems in an analysis are not those of analytic techniques . . . what distinguishes the useful and productive analysis is the ability to formulate the problem; to choose appropriate objectives; to define the relevant, important environments or situations in which to test the alternatives; to judge the reliability of cost and other data; and not least the ingenuity in inventing new systems or alternatives to evaluate."

PROGRAM DEVELOPMENT

The process of program analysis, described previously, begins with the definition of a problem and ends with recommending a preferred solution.

The process of program development, then, carries this adopted solution to the point where it can be used in a regular district classroom. In practice, these two processes, and the process of program administration, may be carried on simultaneously. For example, a teacher will recognize a problem, conduct an informal analysis, develop or select the new approach and then institute the new program within the class.

New programs in school districts may continue to be instituted without going through a formal, documented analysis. Although this may be unavoidable, the missing step should be clearly recognized.

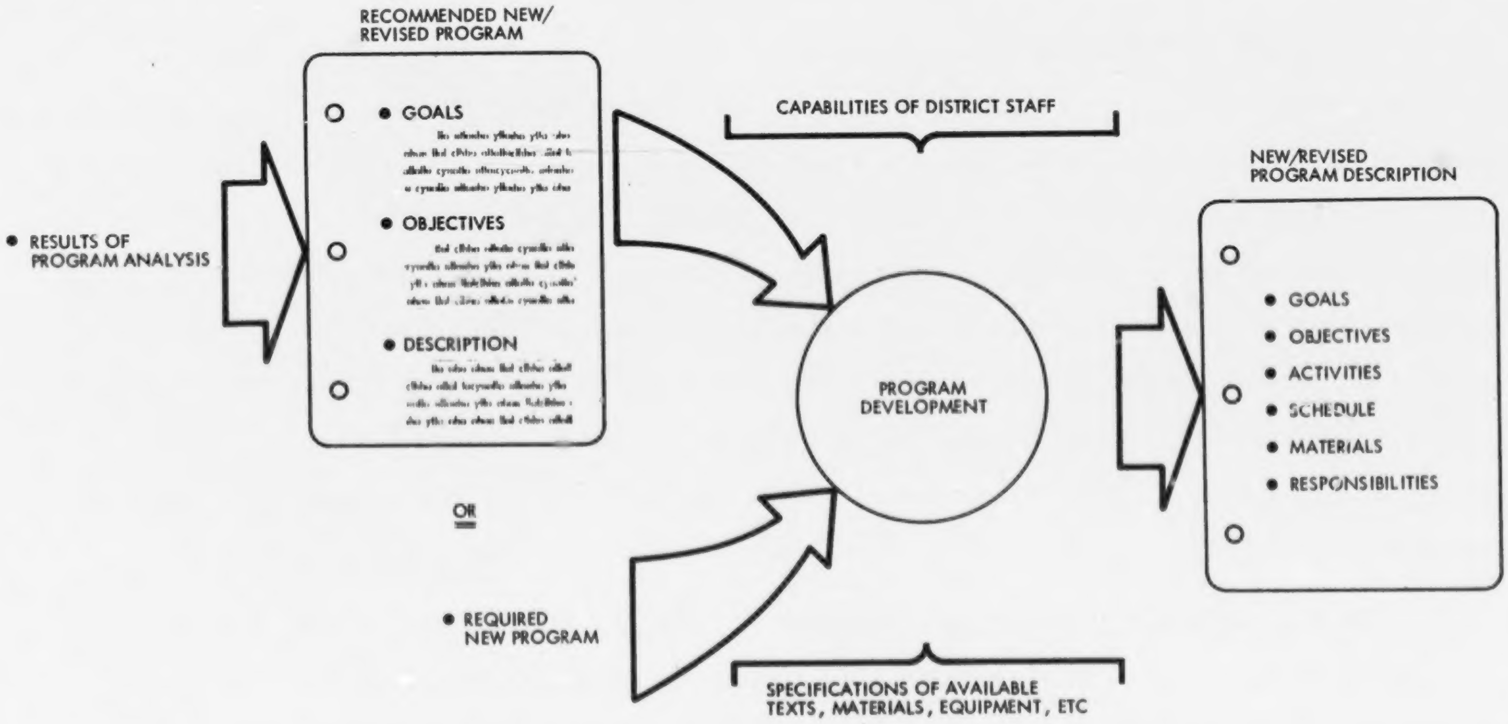

RECOMMENDED NEW/ REVISED PROGRAM
GOALS
OBJECTIVES
DESCRIPTION
RESULTS OF PROGRAM ANALYSIS
OR
REQUIRED NEW PROGRAM
CAPABILITIES OF DISTRICT STAFF
PROGRAM DEVELOPMENT
SPECIFICATIONS OF AVAILABLE TEXTS, MATERIALS, EQUIPMENT, ETC
NEW/REVISED PROGRAM DESCRIPTION
GOALS
OBJECTIVES
ACTIVITIES
SCHEDULE
MATERIALS
RESPONSIBILITIES

Figure II-11. Program Development Process

A desirable first step in program development would be the development of a specific written plan identifying the tasks to be accomplished, responsible individuals, required approval points and a schedule. The following tasks generally must be accomplished in developing a detailed program:

- Determine the general program activities required to achieve objectives

- Determine resource requirements (i.e., personnel, materials, facilities)
- Develop schedules for program activities, with due consideration for time constraints
- Develop a program description package, including data and budget sheets

All of the activities comprising a program must be identified and documented. These include activities both inside and outside of the formal school room environment (such as study trips). If the program is designed to accomplish multiple objectives, activities should be identified with their respective objectives.

The PPBS points out areas where performance does not meet expectations and provides more specific direction, in the form of objectives, for the development effort. The objectives also provide decision makers concerned with course development and adoption better criteria for accepting or rejecting possible alternatives.

BUDGETING (RESOURCE ALLOCATION)

Budgeting is a vital process in every school district. Although the capabilities and resources of a school district are taken into consideration when programs are being planned, budget limitations may result in necessary changes in proposed programs. This process, while frustrating, represents a customary allocation of available resources.

PPBS provides a more reasonable approach to the process of budget preparation. When resources must be shared among many programs, the problem is not simply a scarcity of money, but rather the equitable distribution of available money. PPBS with wider involvement, can assist in this by providing information about program benefits, costs and alternatives, as the basis for establishing priorities and budget allocations.

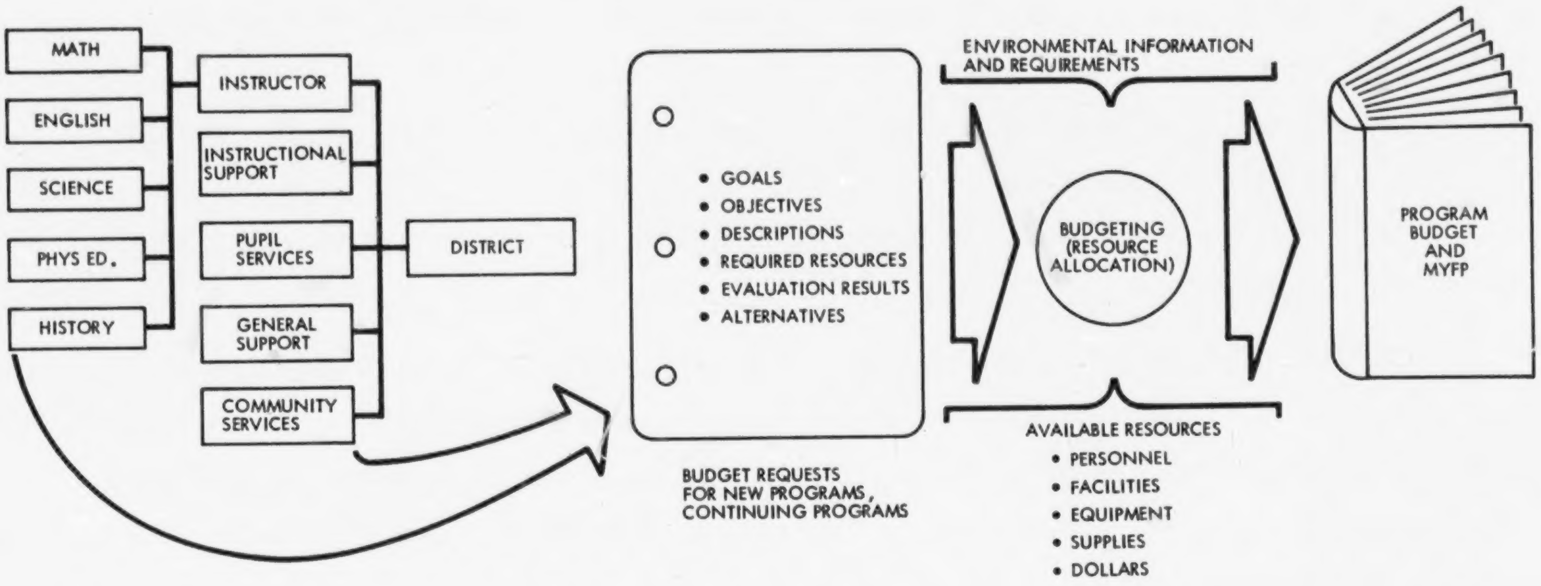

MATH
ENGLISH
SCIENCE
PHYS ED.
HISTORY
INSTRUCTOR
INSTRUCTIONAL SUPPORT
PUPIL SERVICES
GENERAL SUPPORT
COMMUNITY SERVICES
DISTRICT
• GOALS
• OBJECTIVES
• DESCRIPTIONS
• REQUIRED RESOURCES
• EVALUATION RESULTS
• ALTERNATIVES
BUDGET REQUESTS FOR NEW PROGRAMS, CONTINUING PROGRAMS
ENVIRONMENTAL INFORMATION AND REQUIREMENTS
BUDGETING (RESOURCE ALLOCATION)
AVAILABLE RESOURCES
• PERSONNEL
• FACILITIES
• EQUIPMENT
• SUPPLIES
• DOLLARS
PROGRAM BUDGET AND MYFP

Figure II-12. Budgeting (Resource Allocation) Process

The Program Budget document lists major goals and program objective statements which indicate the anticipated benefits to be derived from each program. Expenditures and revenues are shown by program and projected over a several year time period to provide visibility into future costs. The evaluation process provides an assessment of how well programs are succeeding in achieving stated objectives, and in remaining within anticipated costs.

If one of the roles of the public is to allocate funds to the school district, then increased awareness of what a district is trying to do and how well it is succeeding may result in increased funding. As it remains the responsibility of the Board of Education to make budget decisions and approve allocations, the PPBS process of budget preparation can only provide more accurate and more appropriate information for an equitable distribution of resources.

PROGRAM MANAGEMENT

Program Management, that is, the supervision and performance of day-to-day operations, is a key process of PPBS. The objectives developed for a PPBS must be used in routine operations to provide direction for district activities and a criteria for evaluation.

The timely availability of decision related information will permit effective decision-making to enable the accomplishment of stated program objectives within the allocated resources. Much of management action consists of changes to plans based on variance of performance from plans.

When the information indicates that programs are expending resources and achieving results according to plan, only continued monitoring and direction are required. In any type of organization, however, performance or expenditures may vary from the best of plans due to lack of information when the plans were developed and/or changing circumstances. The management action required by these variances will depend on several considerations.

There are several reasons for performance variance and several possible corrective actions. Where all objectives are consistently exceeded or missed, the variance may indicate unreasonable objectives, in which case the objectives should be re-stated. Objectives that are reasonable but not achieved may require a change in the program content or methodology, an action that may or may not require additional resources.

When expenditures vary significantly, more funds may be required, or more funds may be available for other programs. Managers must check program performance relative to objectives prior to requesting a transfer of funds. If expenditures are less than those planned, and performance is also less than expected under the plan, a transfer may not be desirable. If expenditures are less than allowed and performance is adequate, it may be possible and desirable to transfer resources to another program.

PROGRAM EVALUATION

A critical step of PPBS is to determine to what extent the established objectives of programs have been accomplished. Reference to this step as evaluation must be carefully interpreted, since the word evaluation has acquired varied connotations. By definition, evaluation is a systematic procedure for collecting and analyzing reliable and valid information for the purpose of decision-making. For purposes of the PPBS, evaluation is that process utilized to determine whether, or to what extent, a program objective has been achieved. In order to put evaluation into a proper perspective with regard to its relevance to PPBS, a brief discussion of the state-of-the-art follows. Further discussion of evaluation, with examples, is included in Part III - Implementation of a PPB System.

It is generally agreed that educational evaluation today has the following distinct characteristics:

- It attempts to measure a comprehensive range of objectives rather than subject matter achievement only.
- It uses a variety of techniques of appraisal, such as achievement, attitude, and aptitude tests; rating scales, questionnaires, judgment scales of products, and interviews, controlled observation techniques, and anecdotal records.
- It integrates and interprets these various indices into inclusive portraits of an individual or an educational situation.

Educational objectives may be divided into three domains of performance or behavior, namely the cognitive, affective, and psychomotor. The cognitive deals with recall or recognition of knowledge and development of intellectual abilities and skills. The affective deals with interest, attitude, values, and appreciations. The psychomotor is concerned with manipulative skills.

Most of the characteristics above are concerned with the evaluation of instruction or instruction-related programs within a school setting. These are regarded as more difficult to evaluate than support programs such as transportation or food service. However, similar techniques, such as interviews, controlled observation, and rating scales may be used in evaluating these non-instructional, or support, programs. A reporting system is required — one that will enable decision makers to monitor and control program performance relative to stated objectives, on the basis of timely and accurate information.

The current emphasis on accountability has sharpened the need for more effective evaluation in education. This concept focuses on the development of performance criteria for measuring effectiveness of programs and, in turn, reporting to decision makers such as the state legislature, the local board of education, the principal of a school, or a classroom teacher, whether those criteria have been met. Decisions as to allocating resources, whether the resource is money, staff, equipment, or time, might be on the basis of the accountable information.

It must be kept in mind that there are many kinds of educational evaluation upon which to draw. Although evaluation can take place outside the context of a structural study, there are several recognized approaches to conducting evaluation of educational programs. Within these approaches various methods and techniques might be used for measurement purposes. The following lists several of these recognized approaches:

> Field-oriented Approach - conducted in a normal operating situation in a district, individual school, or classroom as opposed to a laboratory.
>
> Laboratory Approach - involves complex and highly controlled treatment of the variables and the sophisticated analysis of quantitative and qualitative data in a laboratory setting.
>
> Implementation Approach - consists of monitoring projects to determine which aspects and objectives of the proposed project have been realized or implemented.
>
> Controlled Experiment Approach - compares the results of one group(s) receiving special treatment and a matched group not receiving special treatment.
>
> Longitudinal Approach - evaluates the development of students over a period of years to determine changes which take place from year-to-year.
>
> Case Study Approach - consists of gathering all relevant data including family background and history, current test results, observations, etc.

These approaches to evaluation can be taken, utilizing the techniques also described above, to determine the degree to which objectives have been met.

IMPLICATIONS FOR DISTRICT ACTIVITIES

An operational PPBS, as described previously in this Part in terms of its elements and processes, may affect the activities of everyone associated with a school district. The extent of involvement of any one individual or group of individuals, beyond the minimum effort imposed by State requirements, will primarily depend on the resources and desires of the individual district. However, some general comments can be made about the implications PPBS has for current district activities.

It should be emphasized that no single component of PPBS is new. Most districts currently have statements of district philosophy and goals. Teachers have been stating objectives as long as they have been making lesson plans. Professional educators are also used to considering and selecting among alternatives, either implicitly or explicitly. Budgeting and accounting by site, by department, and by special program are long established.

What has not been done is to integrate these elements into any systematic whole. On the contrary schools have to a large degree operated as separate realms; the business office has been responsible for financial accounting and analysis; the instructional division has been responsible for developing objectives and curriculum; and the board has been responsible for overall district policies, including the adoption of broad statements of goal and philosophy. The purpose of PPBS is to integrate these separate elements and activities into a single management system.

The additional activities directly related to maintaining and revising an operational PPBS should represent only a small percentage of total activities in a properly managed district. The daily instruction of children would, of course, continue to comprise the vast majority of district activities. The physical plant would still have to be maintained and operated. Budgeting and accounting procedures would be revised but, at least in districts which currently account for site or department costs, the increase in effort would be nominal. Curriculum development, instructional research and formal planning activities would increase, depending on the extent to which such development efforts are currently undertaken. In general, however, increased effort for adequate involvement, orientation, training and communications at all levels will be required to operate a PPBS at the level described in this Part, over and above the effort the district is currently devoting to planning and managing its affairs.

The important matter for discussion is the implication that an operational PPBS would have on the educational program itself. This discussion will treat, first, the effect on various segments of the school district community, and, second, the effect on two key district functions.

THE COMMUNITY

District policies and procedures should provide for and encourage active participation on the part of students, teachers, parents, and others in the determination of the educational program. The community through its elected Board, and through the goal review process, would participate in expressing goals for its school system which in turn provide the direction, guidance and foundation for all district activities. To aid in this role, the community would receive improved information about what the school is spending and accomplishing in particular programs. Parents, besides participating as community members, would find their communication with the district increasingly focused around the extent to which their children are achieving specified objectives.

TEACHERS

Most of the activities of a PPBS will involve teachers, including the development of goals and supporting performance objectives, criteria for assessing the objectives, the assessment of previous results against these criteria, and the identification of alternatives. Teachers would be involved in the goal setting process as they have unique knowledge about the realities of children's capabilities and teaching processes. The responsibility for stating objectives responsive to their goals would fall primarily on teachers in the involved program, with review and suggestions as appropriate from parents, students and other teachers. Defining program objectives, as well as program development, should be recognized as part of the teacher's job. However, some provisions may be necessary for the additional time and effect required in the initial implementation phase to accomplish tasks within the adopted schedule. Procedures should also be developed for periodic review and updating of program objectives.

One school district discussed the implications of PPBS by answering typical questions from teachers this way:

> What Does PPBS Mean To Me As A Teacher?
>
> Perhaps nothing. Teachers who find themselves very uncomfortable with the prospects of the program may not want to participate. However, since the major emphasis in PPBS is "planning" and educational program planning is an activity that most teachers would prefer to do themselves, chances are most teachers will want to become involved to some extent.
>
> Where Do Teachers Get The Time To Do This?
>
> Planning and outlining what it is you hope to accomplish through your curriculum offerings is a continual task that teachers undertake. Putting these ideas in PPBS form, however, will, for many teachers, take time that they might not normally have spent in this fashion. (Note-this question is included because of its importance. The answer will depend on policies and circumstances for each district.)
>
> How Is PPBS Going To Change My Teaching?
>
> It may not change your teaching at all except as you, the teacher, through an evaluation of the results of your classes, see the need to change. PPBS does not dictate methodology. It does not place the significant educational decisions in "someone else's hands." Classroom decisions remain with the teacher. PPBS does not dictate a rigid system of instruction nor does it handicap creative teaching. PPBS may, through its emphasis on stating objectives and collecting evaluative data help you to plan activities and verify the effectiveness of methods, techniques, etc.

How Will PPBS Affect The Budget?

A PPBS budget shows how district resources (money, people, time, etc.) are being allocated. It makes it easy to see where priorities have been placed. It allows everyone--teachers as well as the public--to see how much money is being spent for each program. When this information is available it may very well be that budget priorities will be changed. Teachers or the public may request these changes. It should make the whole process of budgetary decision-making more rational. It should make it easier for the school district to demonstrate why additional funds may be needed and what will be done with these funds.

How Will PPBS Affect Teacher Evaluation?

There is no reason to believe that PPBS will have any more effect on teacher evaluation than our current testing program has. The system will concentrate on evaluation of district programs, not individual teachers. The entire process of teacher evaluation surely needs to be examined in its entirety. Some teachers look to PPBS with favor because they believe it will provide more objective methods of evaluating their skills. Our patron, the student, is so complex that this may be a questionable conclusion.

ADMINISTRATORS

The school administrator, or the head of a department, must divide his limited resources, such as supplies, field trips, clerical help, and teacher personnel, among many deserving programs. Using the PPBS approach the administrator may, with his staff, ascertain a rank order or priorities each year-- strengthen the basic programs, broaden the range of offerings, provide alternate-year options, and so forth. PPBS is an effective tool in these tasks of establishing priorities and allocating funds to all programs.

Communications with the school board, parents and others should improve. Describing an English program in terms of expected student performance, rather than in mere "seat time", have provided for one principal to be "the easiest program in the school to explain to parents." If an increase in a given supply budget proves valuable in increased student performance, a department head or program manager has adequate data to seek relief from his principal and school board.

BOARD MEMBERS

A Board of Education has the responsibility for setting district policy and for the final decision of how a district's resources for any one year will support discretionary programs. Many Board members, in large districts in particular, argue that they have only the most general notion of how well the district is meeting its objectives, and of the overall effect of the budget decisions they make. The increased amount of decision related information supplied by a PPBS, particularly in the format of a program budget, and the emphasis on the achievement of stated objectives, will directly affect these areas.

STUDENTS

As the school district exists to educate its students, the implications for them are clearly the most important. A significant aspect is that a representative cross section of students may play a role in goal and objective setting, appropriate to their age and comprehension. Through the use of goals and objectives, students should know what is expected of them-what they are to do, how they are to do it, and how well.

However, the question remains, "Will the quality of their education, and the knowledge, attitude, etc. they develop, be improved?" The answer to this continues to depend on the desires and capabilities of all the groups described above. PPBS is only a tool to assist in the decision-making process as a district strives for instruction suited to individual needs.

The implications for two key district functions are also important.

DECISION-MAKING

The PPBS approach puts decision-making activities in perspective and supports them with improved decision related information. It says that the proper basis for arriving at decisions should be the demonstrated need for, or the success of, programs that are designed to achieve specific objectives. Further, the PPBS approach says that there are no sacrosanct programs; that every program in the district should be subject to periodic review.

INFORMATION PROCESSING

The effectiveness of a PPBS will depend to a large degree on the stability of a school district to process the planning and evaluation data which has been described.

PPBS as described in this manual will not require computer processing capabilities in most California school districts. Whether or not computers are advisable will continue to depend on basic characteristics of a district's information processing requirements; i.e., number of daily transactions, complexity of reports, etc.

Data by itself is not sufficient. Reports containing specific information in a useful format must be made available to the decision makers in a timely manner. The information presented must be understandable to the user, and supply the kind and type of information that will enable him to play his role in formulating and administering a sound educational program. The data necessary to satisfy external reporting requirements must also be gathered.

The data base for an educational PPBS will be comprised of six major categories recorded within a multiyear framework: (1) pupil statistics; (2) program information; (3) personnel qualifications and assignments; (4) facilities usage; (5) fiscal data; and (6) community profile data. Although most school districts currently collect data in these categories, PPBS will generally require additional information in a program format for purposes of evaluation. These categories are discussed below.

Pupil Statistics. The evaluative criteria used to assess the achievement of objectives and the success of their corresponding programs will vary and may include not only classroom test results but other pupil statistics such as drop-out rate, college completion rate, and return-to-school rate. It will therefore be necessary to record such statistics in a consistent format and to report these statistics in specific time frames and against specific programs. Data describing pupils in terms of their abilities, aptitudes and interests will be needed. The multiyear financial planning process will require projections of pupil enrollment data in terms of number of students, perhaps categorized by predicated socioeconomic changes within the community.

Program Information. Such program data as goals, objectives, and evaluative criteria and results for each individual program operating in the school district must be recorded, stored, and reported. These data are required both for the basic instructional programs, such as mathematics, English, and social sciences and for the support programs, such as counseling, career guidance, transportation and the like.

Personnel Assignments. At least two major areas of information on school district employees are required by the PPBS: (1) assignment information; and (2) payroll information. For example, within the PPBS framework, a district may choose to distribute a first-grade teacher's pay to several first-grade programs while charging all of the kindergarten teacher's salary to a single, preformal program. For a high school Spanish teacher who works two periods a day as a counselor, who is assigned as an assistant football coach three months of the school year, and who teaches driver training on Saturdays, specific portions of his salary should be charged to the Spanish program, the counseling program, the physical education program, and the driver training program. The recording of personnel assignments is therefore a necessary part of PPBS.

Facility Usage. In a PPBS the expenses involved in the operation and maintenance of the facilities of each school district are charged against the specific facility and are identified with the programs served by that facility. This procedure enables reporting total instructional program direct costs and the direct support program costs necessary to maintain these programs.

Fiscal Data. At the present time, districts are required to account for specific costs by object accounts, such as teachers' salaries, supplies, materials, equipment, and contracted services for federal and state-funded programs. PPBS requires refinement and utilization of program accounting techniques. The level of detail to which these techniques must be refined depends upon the number and complexity of programs within the district and the number of levels developed in the program structure.

Community Profile Data. The category of "Community Profile Data" is entirely free form and is left to the determination of the individual school district based on their own particular needs. The decision-making process may require data describing the social and economic environment in which the educational system operates. These data will assist in identifying the requirements and needs of the community. They may include demographic information, unemployment statistics, or figures on income, ethnic groups, and economic growth. Individual schools within the district may need data identifying the community profile of their particular school.

By reflecting community needs, these statistics may also indicate the requirement for new programs. By maintaining such statistics for long periods of time, it will be possible to develop patterns, trend reports, and long-range program evaluations.

SUMMARY

The implementation of an operational PPBS may significantly change the planning, management and administrative practices of a district. Any change of this type made in a relatively short time will be difficult if not properly managed. Experience with pilot districts has demonstrated certain factors must be considered for effective implementation management.

Commitment

Ideally the district will accept PPBS as an improved method of planning and managing that is worth some effort to install. However, if only to comply with requirements, it is necessary to make a commitment of the necessary resources to install the system. This commitment should be in the form of a written detailed implementation plan that identifies the tasks necessary for implementation, the persons or organizations responsible for the tasks, the dates they must be completed with a specified end-product, and the allocation of necessary resources (funds, personnel, equipment, time, etc.).

Involvement

People tend to resist change. One of the processes of PPBS is evaluation. These factors can cause considerable concern within the school district community about the possible implications of this system.

The problem can be minimized by involving the concerned groups to the maximum extent practicable. Involvement for the Steering Committee means that they are aware of, and participate in, planning and decision-making. Those best qualified to state program goals and objectives are generally the personnel directly involved in the programs. In addition to being most knowledgeable, their involvement in the development will assure acceptability and implementation which is very difficult to achieve by any other process.

Several types of media such as newsletters, news releases, and oral presentations with reaction should be utilized to ensure that all interested parties in the community are aware of what is being done.

Complex System

It is possible to establish a PPBS that is so detailed and complex that it is a burden rather than an assist. The Steering Committee should start with the minimum initial implementation requirements described in Part III and build upon them considering the information requirements of the district, the cost of developing that information and the time and effort involved and then decide on the amount of detail to be developed in the initial implementation.

Expectations

When a new approach or technique is developed it is often oversold. Sometimes it may be offered as a panacea for all problems. It is important to understand what the PPBS can and can not do. It is primarily a method of developing and presenting information which can be utilized, with the techniques of system analysis, to assist the planning, management, budgeting, evaluation and communications processes. The question has been asked whether the PPBS approach will always provide the "right" decision, funding, or solution. PPBS of course cannot provide this. It is, however, an improved method of dealing with these problems and only through proper application on the part of educators will it prove beneficial.

PART III - IMPLEMENTATION OF A PPB SYSTEM

GENERAL

This Part describes, by task, procedures which can be used to plan for the implementation of a PPBS in a school district which does not presently have such a system. The implementation of PPBS will require time and effort from each district. Personnel on virtually every level in the district and community should be concerned with and involved in the implementation tasks described below.

Initial implementation will require specific tasks not required once the system is operational. For example, at the inception, it is assumed that the school districts do not have the basic knowledge of PPBS necessary to develop and operate the system. Therefore, it is necessary to conduct workshops and seminars to provide a working knowledge of a PPBS. As the system becomes operational, the school district personnel involved will become increasingly skilled and knowledgeable in operating the system.

These recommended initial implementation tasks are based on an implementation strategy that has been demonstrated to be effective. Basically this strategy calls for a school district to implement an across-the-board minimum PPBS in a short time. This minimum system can satisfy anticipated State reporting requirements and provide a consistent basis for revision and refinement over time. Many school districts will desire to go beyond this minimum system, either during initial implementation or in future years.

The minimum system to be developed during the initial implementation phase requires the following:

1. A program structure consistent with that described in Task 3, page 49.

2. A budget that will identify planned expenditures for the budget year and four successive years in terms of the programs identified on the program structure. The major objects of expense (salaries, equipment, supplies, etc.) will be identified for each program for the budget year.
3. The ability to account for costs at least annually in terms of the programs identified on the program structure.
4. A minimum of one goal as defined in this Manual for each program identified on the program structure.
5. A minimum of one objective for each program on the lowest level of the program structure.
6. A narrative description of all programs identified in the program structure.
7. A plan built around an annual cycle that provides for the processes described in Part II - Description of an Operational PPBS, as follows:
    - Review of Program Goals
    - Review of Program Objectives
    - Program Analysis
    - Program Development
    - Budgeting
    - Program Management
    - Program Evaluation

Current plans anticipate the implementation of PPBS in all California school districts by the 1973-74 school years. Although most districts could accomplish all of these tasks, and meet the minimum initial implementation requirements, in one year, it is recommended that districts begin implementation as soon as possible.

This part describes how responsibility for specific implementation tasks is assigned, suggests the sequence of events that must be accomplished, illustrates the types of forms used in the system, and provides instructions for completing the forms.

INITIAL IMPLEMENTATION TASKS

Figure III-1 graphically illustrates major tasks in the initial implementation phase of the PPBS. Several of the tasks are periodically repeated in an operational PPBS, as described in Part II - Description of an Operational PPB System. The tasks are shown in approximate sequential order to assist a district in preparing a schedule that will conform to the requirements of current management practices, such as the annual budget cycle.

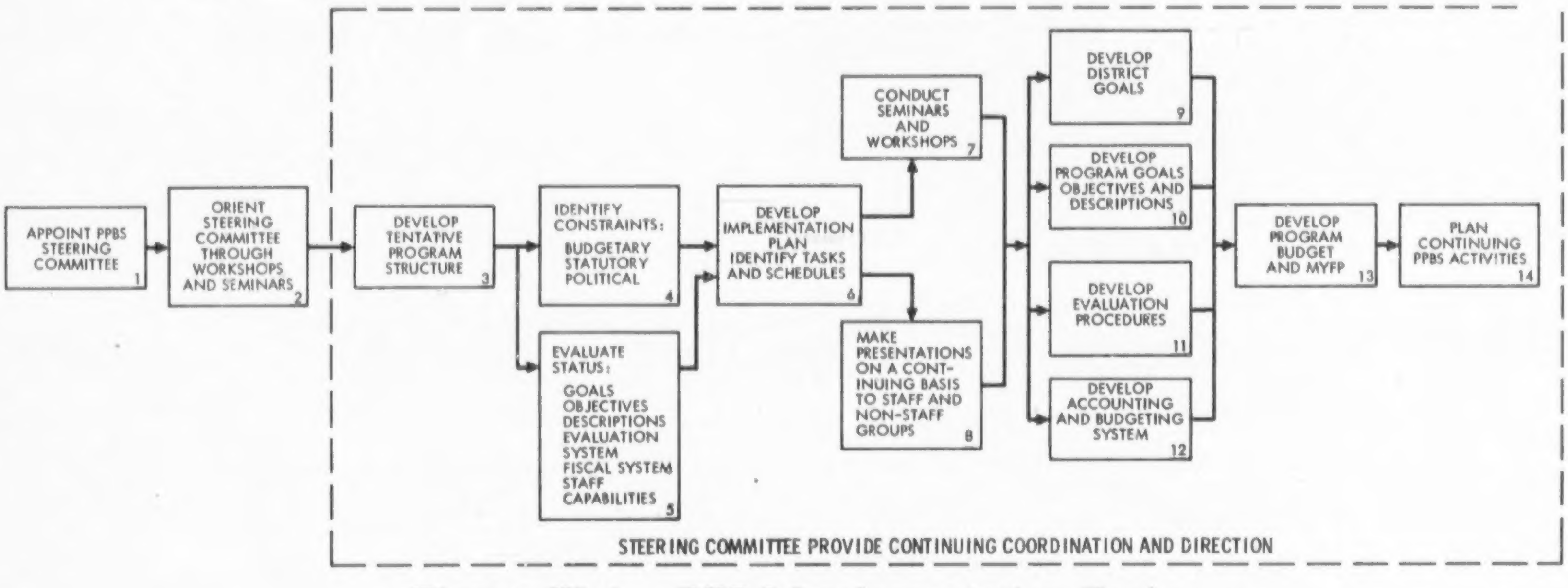

APPOINT PPBS STEERING COMMITTEE 1
ORIENT STEERING COMMITTEE THROUGH WORKSHOPS AND SEMINARS 2
DEVELOP TENTATIVE PROGRAM STRUCTURE 3
IDENTIFY CONSTRAINTS: BUDGETARY STATUTORY POLITICAL 4
EVALUATE STATUS: GOALS OBJECTIVES DESCRIPTIONS EVALUATION SYSTEM FISCAL SYSTEM STAFF CAPABILITIES 5
DEVELOP IMPLEMENTATION PLAN IDENTIFY TASKS AND SCHEDULES 6
CONDUCT SEMINARS AND WORKSHOPS 7
MAKE PRESENTATIONS ON A CONTINUING BASIS TO STAFF AND NON-STAFF GROUPS 8
DEVELOP DISTRICT GOALS 9
DEVELOP PROGRAM GOALS OBJECTIVES AND DESCRIPTIONS 10
DEVELOP EVALUATION PROCEDURES 11
DEVELOP ACCOUNTING AND BUDGETING SYSTEM 12
DEVELOP PROGRAM BUDGET AND MYFP 13
PLAN CONTINUING PPBS ACTIVITIES 14
STEERING COMMITTEE PROVIDE CONTINUING COORDINATION AND DIRECTION

Figure III-1. PPBS Implementation Tasks

Prior to the commencement of these tasks, the school district must make a commitment to the project, at least to the extent that the resources (funds, personnel, time, etc.) necessary to sustain the project have been allocated.

TASK 1. APPOINT PPBS STEERING COMMITTEE

When a district has made the commitment to implement a PPBS, it is necessary to designate specific individuals in the district to provide the leadership and overall coordination during a district's implementation efforts. These individuals will comprise the PPBS Steering Committee. Although the Steering Committee as a group, or as individuals, may perform some of the tasks described above, their primary responsibility will be that of planning and reviewing the work of others. The size of the district will be a determining factor in establishing the size and specific responsibilities of the Steering Committee; however, to be fully effective, the committee should have representation from the following areas:

- The Board - to maintain liaison between policy and administration and also to provide means of contact with community elements.
- Community - to provide additional means of contact with community elements.
- Superintendency - to provide titular leadership and also to function as the focal point of the total staff (superintendent or representative.)
- Teaching staff - to provide liaison with the teaching staff and its organization(s) in its involvement with a PPBS.
- Classified staff - to provide liaison with classified staff and its organization(s).
- Curriculum Department - to provide leadership for all levels of the curriculum.
- Business Department - to provide leadership in business areas and to coordinate fiscal aspects of a PPBS.
- Principalship - to provide liaison with the line school administrator.
- Students - to provide communication with that element of the community for whom the educational process is designed.
- Others, such as the directors of Pupil Personnel Services and Testing and Research as applicable.

TASK 2. ORIENT PPBS STEERING COMMITTEE

Orientation in the purpose and concepts of an operational PPBS, and key implementation tasks is a crucial step. Orientation will be focused initially upon the members of the Steering Committee, who will in turn be responsible for planning and monitoring orientation of the remainder of the staff, community and students. Seminars and workshops for orientation in the requirements of an operational PPBS may be provided by the State, county offices, contracted for, or developed within the district.

The sessions will give the Steering Committee members a working knowledge of the elements of PPBS, including System Analysis. The expertise gained should be sufficient to allow members to direct and participate in the development of the elements of an operational PPBS.

TASK 3. DEVELOP TENTATIVE PROGRAM STRUCTURE

As one of the first steps in implementing a PPBS, it is important that the activities currently performed in a district be identified according to program and that the programs be arrayed in a tentative program structure. This structure will provide an overall view of the inter relationships of district activities and become the basic framework for the planning, programming, budgeting and evaluation phases of a PPBS.

Because philosophies and needs, and therefore activities and programs, vary among districts, the program structure must be flexible to accommodate these differences. There are advantages, however, in attaining some degree of uniformity among districts and in providing a guide to be used in the initial implementation of PPBS. A recommended program structure is presented in Figure III-2.

The recommended program structure is a composite of the program structures developed by the school districts which piloted the development of the PPBS; the subject area classification identified in Senate Bill 1;[1] and the "Course Description and Coding Catalog," August 1969, developed by the California Curriculum Compatibility and Course Coding Committee.

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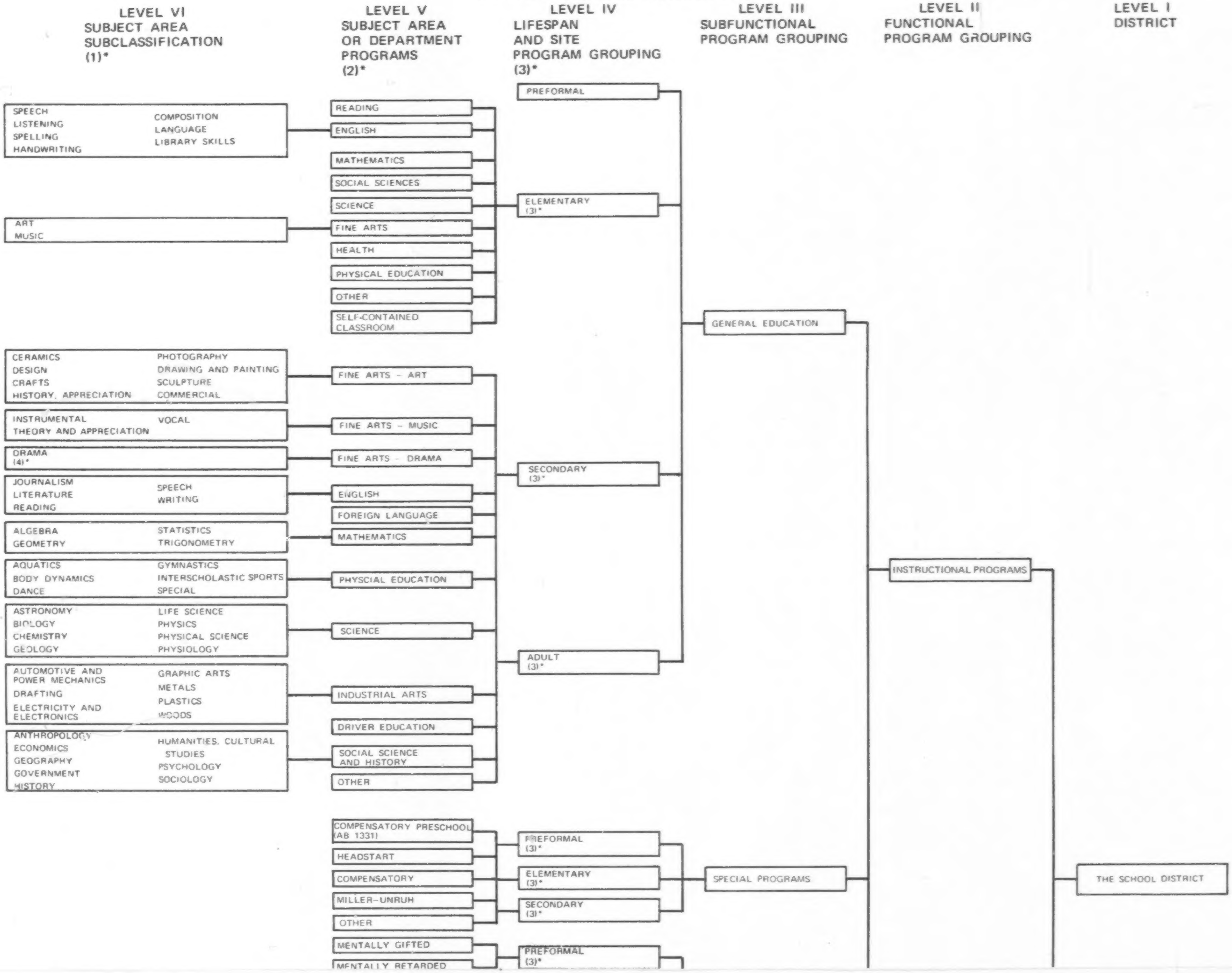
[1] Chapter 182, Stats. 1968

P P B S PROGRAM STRUCTURE


LEVEL VI
SUBJECT AREA
SUBCLASSIFICATION
(1)*
LEVEL V
SUBJECT AREA
OR DEPARTMENT
PROGRAMS
(2)*
LEVEL IV
LIFESPAN
AND SITE
PROGRAM GROUPING
(3)*
LEVEL III
SUBFUNCTIONAL
PROGRAM GROUPING
LEVEL II
FUNCTIONAL
PROGRAM GROUPING
LEVEL I
DISTRICT
THE SCHOOL DISTRICT
INSTRUCTIONAL PROGRAMS
GENERAL EDUCATION
SPECIAL PROGRAMS
PREFORMAL
ELEMENTARY (3)*
SECONDARY (3)*
ADULT (3)*
READING
ENGLISH
MATHEMATICS
SOCIAL SCIENCES
SCIENCE
FINE ARTS
HEALTH
PHYSICAL EDUCATION
OTHER
SELF-CONTAINED CLASSROOM
SPEECH
LISTENING
SPELLING
HANDWRITING
COMPOSITION
LANGUAGE
LIBRARY SKILLS
ART
MUSIC
FINE ARTS – ART
FINE ARTS – MUSIC
FINE ARTS – DRAMA
ENGLISH
FOREIGN LANGUAGE
MATHEMATICS
PHYSCIAL EDUCATION
SCIENCE
INDUSTRIAL ARTS
DRIVER EDUCATION
SOCIAL SCIENCE AND HISTORY
OTHER
CERAMICS
DESIGN
CRAFTS
HISTORY, APPRECIATION
PHOTOGRAPHY
DRAWING AND PAINTING
SCULPTURE
COMMERCIAL
INSTRUMENTAL
THEORY AND APPRECIATION
VOCAL
DRAMA
(4)*
JOURNALISM
LITERATURE
READING
SPEECH
WRITING
ALGEBRA
GEOMETRY
STATISTICS
TRIGONOMETRY
AQUATICS
BODY DYNAMICS
DANCE
GYMNASTICS
INTERSCHOLASTIC SPORTS
SPECIAL
ASTRONOMY
BIOLOGY
CHEMISTRY
GEOLOGY
LIFE SCIENCE
PHYSICS
PHYSICAL SCIENCE
PHYSIOLOGY
AUTOMOTIVE AND POWER MECHANICS
DRAFTING
ELECTRICITY AND ELECTRONICS
GRAPHIC ARTS
METALS
PLASTICS
WOODS
ANTHROPOLOGY
ECONOMICS
GEOGRAPHY
GOVERNMENT
HISTORY
HUMANITIES, CULTURAL STUDIES
PSYCHOLOGY
SOCIOLOGY
PREFORMAL (3)*
ELEMENTARY (3)*
SECONDARY (3)*
COMPENSATORY PRESCHOOL (AB 1331)
HEADSTART
COMPENSATORY
MILLER–UNRUH
OTHER
PREFORMAL (3)*
MENTALLY GIFTED
MENTALLY RETARDED

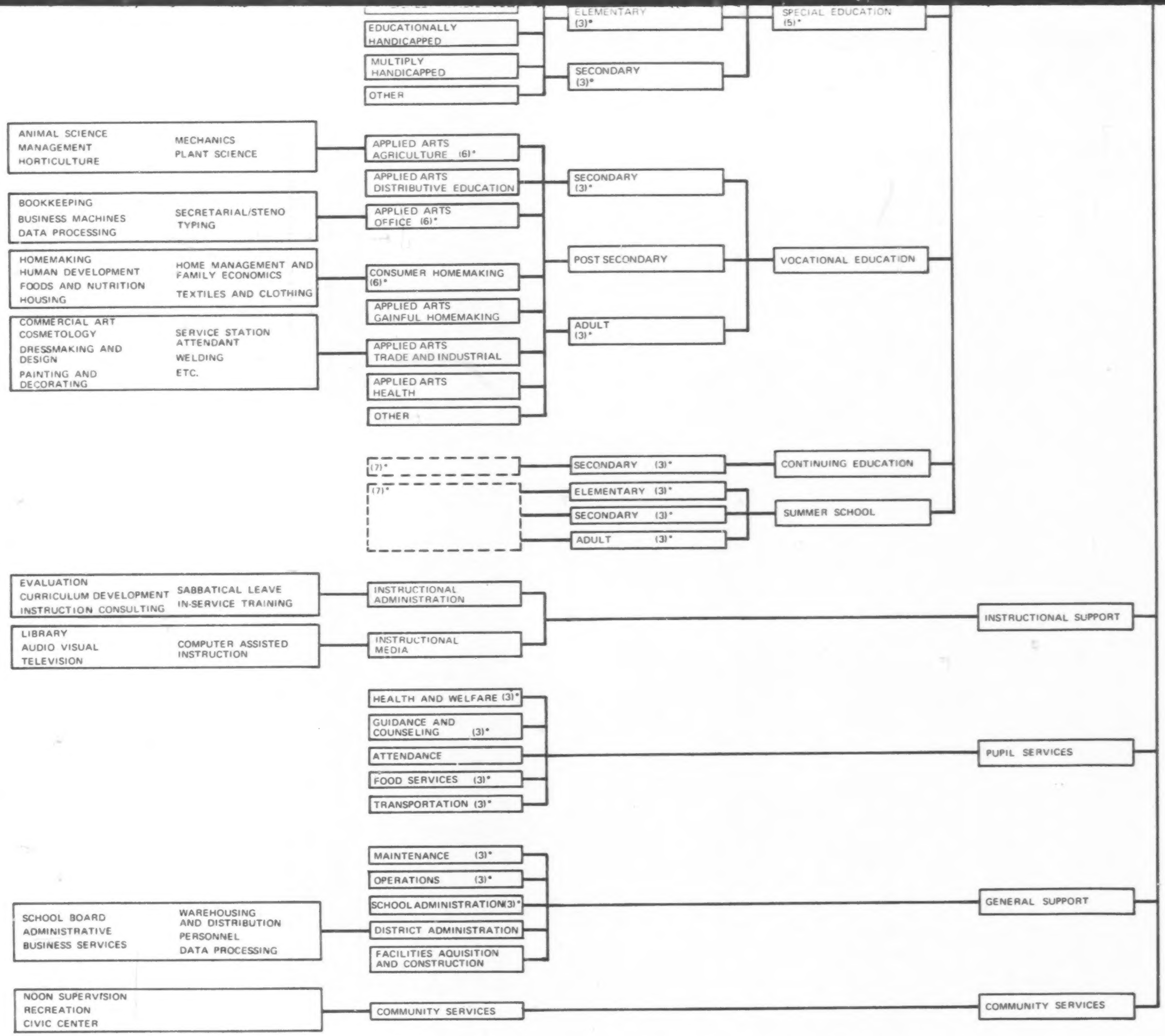

ELEMENTARY (3)*
SPECIAL EDUCATION (5)*
EDUCATIONALLY HANDICAPPED
MULTIPLY HANDICAPPED
SECONDARY (3)*
OTHER
ANIMAL SCIENCE
MANAGEMENT
HORTICULTURE
MECHANICS
PLANT SCIENCE
APPLIED ARTS AGRICULTURE (6)*
APPLIED ARTS DISTRIBUTIVE EDUCATION
SECONDARY (3)*
BOOKKEEPING
BUSINESS MACHINES
DATA PROCESSING
SECRETARIAL/STENO
TYPING
APPLIED ARTS OFFICE (6)*
HOMEMAKING
HUMAN DEVELOPMENT
FOODS AND NUTRITION
HOUSING
HOME MANAGEMENT AND FAMILY ECONOMICS
TEXTILES AND CLOTHING
CONSUMER HOMEMAKING (6)*
POST SECONDARY
VOCATIONAL EDUCATION
APPLIED ARTS GAINFUL HOMEMAKING
ADULT (3)*
COMMERCIAL ART
COSMETOLOGY
DRESSMAKING AND DESIGN
PAINTING AND DECORATING
SERVICE STATION ATTENDANT
WELDING
ETC.
APPLIED ARTS TRADE AND INDUSTRIAL
APPLIED ARTS HEALTH
OTHER
(7)*
SECONDARY (3)*
CONTINUING EDUCATION
(7)*
ELEMENTARY (3)*
SECONDARY (3)*
SUMMER SCHOOL
ADULT (3)*
EVALUATION
CURRICULUM DEVELOPMENT
INSTRUCTION CONSULTING
SABBATICAL LEAVE
IN-SERVICE TRAINING
INSTRUCTIONAL ADMINISTRATION
INSTRUCTIONAL SUPPORT
LIBRARY
AUDIO VISUAL
TELEVISION
COMPUTER ASSISTED INSTRUCTION
INSTRUCTIONAL MEDIA
HEALTH AND WELFARE (3)*
GUIDANCE AND COUNSELING (3)*
ATTENDANCE
PUPIL SERVICES
FOOD SERVICES (3)*
TRANSPORTATION (3)*
MAINTENANCE (3)*
OPERATIONS (3)*
SCHOOL ADMINISTRATION(3)*
GENERAL SUPPORT
SCHOOL BOARD
ADMINISTRATIVE
BUSINESS SERVICES
WAREHOUSING AND DISTRIBUTION
PERSONNEL
DATA PROCESSING
DISTRICT ADMINISTRATION
FACILITIES AQUISITION AND CONSTRUCTION
NOON SUPERVISION
RECREATION
CIVIC CENTER
COMMUNITY SERVICES
COMMUNITY SERVICES

Figure III-2. Recommended Program Structure

*Footnotes to Recommended Program Structure

(1) The Level VI, Subject Area Sub-classifications, illustrated for the secondary and adult groups of programs, are from the Course Description and Coding Catalog developed by the California Curriculum Compatibility and Course Coding Committee, August, 1969, and are the same as titles required in District Superintendent's October Reports.

(2) Level V, Subject Area Classifications, are from the same source as indicated in Footnote (1) for secondary and adult education programs. The Level V categories also identify the specific instruction programs outlined in S. B. 1. S. B. 1, however, includes the elementary reading program under the title of English. Reading has been separately identified in the recommended program structure to more realistically meet the information needs of a local district in administering the PPBS.

(3) It may be necessary to collect cost information by site or location, as well as life span, for the footnoted programs.

(4) An inconsistency in classifying Drama exists between S. B. 1 and the Course Description and Coding Catalog. S. B. 1 classified Drama as a fine art, while the Catalog classified it under English. For this reason, Drama has been separately identified at Level V to facilitate reclassifying the programs for possible different reporting requirements.

(5) Special Education includes Compensatory or (Education of the Disadvantaged) programs, and education of the exceptional child.

(6) Many of the Subject Area Sub-classification titles shown in the recommended program structure in the Vocational Education Group may also appear in the General Education Group, depending on the nature of the individual program and the philosophy of the school district Again, it should be stressed that the recommended program structure is intended to be flexible and districts should add, delete, or reclassify programs within the structure according to their needs.

(7) The Level V or Subject Area Programs for Continuing Education and Summer School should be identified by the same classifications used for General, Special, and Vocational Education, where applicable. In the interest of brevity, the classifications were not repeated in the structure illustrated.

The recommended program structure illustrated identifies six levels of programs, or program groupings, as follows:

Level I	The School District
Level II	Functional Program Grouping
Level III	Sub-functional Program Grouping
Level IV	Life Span/Site Program Grouping
Level V	Subject Area/Departmental Programs
Level VI	Subject Area Subclassifications

Implementation of the PPBS requires that programs be classified from Levels II through V as a minimum. Many districts, however, will find it advantageous to develop the program structure to the course group (Level VI) and/or even further to the identification of actual courses. Specific courses are not identified in the recommended program structure, but the district desiring to develop its program structure to this level of detail could identify courses at either Level VI or VII.

Recommended classifications for programs within these levels are as follows:

Level II - In the recommended program structure illustrated, programs are classified into one of five broad functional groups as follows:

> Instruction - includes those activities dealing directly with the teaching of pupils. Teaching, the major aspect of Instruction, may be provided for pupils in a classroom of a school, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities; it may also be provided through some other approved medium, such as television, radio, telephone, and correspondence.
>
> Instructional Support - includes those programs which have as their purpose directing and managing an instructional program for pupils, aiding teaching, and improving the quality of teaching and the curriculum. It consists of professional leadership and management activities related to instruction by such staff members as assistant superintendents and directors.
>
> Pupil Services - includes those activities the purpose of which is to provide a needed service directly to the pupil, other than instruction as defined above, even though many pupil services may include some element of instruction. Specific programs included in the pupil services group are Guidance, Psychological Testing, Attendance, Social Work, Health Services, Transportation, and Food Service.

General Support - includes those activities which provide district-wide or individual school administrative, technical and logistical support to facilitiate and enhance Instruction, Instructional Support, Pupil Services, and Community Service programs. Specific programs included in the general support group are Plant Maintenance and Operations, School Administration, District Administration, School Board, Administration, Business Services, Warehousing and Distribution, Personnel or Staff Services, Data Processing, Facilities Acquisition and Construction.

Community Services - includes those services, other than public school and adult education programs, provided by the school or school district for purposes relating to the community as a whole or some segment of the community. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Level III - Instruction programs are identified as to regular session or summer school and further classified into the sub-functional groups of:

- General Education
- Special Education
- Vocational Education
- Continuing Education

These classifications are defined in Appendix B. No sub-functional classifications for Level II programs other than Instruction have been identified.

Level IV - Instruction programs are classified according to the grade groups served. In the illustrated program structure, four life spans are identified - preformal, elementary, secondary, and adult. Districts have the option of narrowing the life spans identified. For example, a K-6 elementary district may classify its programs according to grades K-2, 3-4, and 5-6 life span groups, if in fact terminal objectives were established for grades 2, 4, and 6.

It is usually not practical to portray the site identification in the program structure. This identification is necessary in the program cost accounting system, however, and will be covered more fully in that section. Site identification is included with the life span level as a matter of mechanical convenience. In many districts, classifying programs by site alone will generate the necessary life span information.

Level V - The non-instructional classifications shown on Level V in Figure II - 6 are defined in Appendix B. The subject area classifications shown under instruction are defined in such sources as the "Course Description and Coding Catalog", August 1969, developed by the California Curriculum Compatibility and Course Coding Committee.

While use of the recommended program structure will tend to minimize the district effort required to prepare reports for the State Department of Education from district records, the first consideration in classifying programs should be the district's own information needs and philosophies. Typical variations from the recommended program structure might appear as follows:

	Classified Under Level II as	
Program	Recommended	Alternative
School Administration	General Support	Instructional Support
Food Services	Pupil Services	General Support
Transportation	Pupil Services	General Support
Athletics	Instruction	Pupil Services
Band	Instruction	Pupil Services

Other variations are, of course, possible. The point to be stressed is that programs should be classified in the manner most meaningful to the district but recognizing that additional effort may be required to reclassify programs for state reporting purposes where variations occur.

Over the years as the PPBS is refined, and revised to meet changing district needs, it will be necessary periodically to review, analyze, and modify the program structure as programs are added or deleted. The recommendations to add or delete programs will result from processes such as those described in Part II, Description of an Operational PPB System.

TASK 4. IDENTIFY CONSTRAINTS

Before developing a specific implementation plan, the Steering Committee should concern itself with identifying the constraints within which the PPBS must be implemented. Constraints are limitations.

Limitations may be self-imposed, community-imposed, or imposed by other agencies. The amount of funds available to spend on a PPBS implementation may be a constraint, as may be the amount of time of staff available, system of accounting, community participation in school affairs, attitude of staff, etc.

Once the constraints have been identified, the Steering Committee must determine how to provide solutions. For instance, will additional funds be required in order to have staff do any extra work? Will board policy need to be amended? In what areas must administrative procedures be modified?

Identification of constraints alone is not enough. A plan of action to remove the constraint or modify the intended PPBS implementation plan must be prepared by the Steering Committee.

TASK 5. EVALUATE STATUS

The Steering Committee should review and evaluate the current practices and documentation that exist in the district relative to the requirements for an operational PPBS. Many of the required materials may be in existence with only slight modification required for use in PPBS. These practices and materials should be compared to the exact definitions of goals, objectives, program descriptions and structure, cost accounts and evaluation techniques to determine their applicability to the PPBS.

The inadequacies in documentation required by PPBS should be identified by the specific PPBS element (goals, programs, and the like) and, when possible, by individual or organizational entity who will be responsible for element development. A report should be prepared which qualifies the extent of the shortcomings and describes the further requirements in each area.

In addition, the Steering Committee should evaluate the skills and experience of personnel available in the district relative to that required for the development of a PPBS.

TASK 6. DEVELOP IMPLEMENTATION PLAN

The Steering Committee should prepare a detailed plan for the implementation of an operational PPBS - such a plan to take into consideration the results of Tasks 4, 5, and 6. The tasks, the required training, and the time period for accomplishing the tasks should be specified in the plan. The terminal objectives of each specific task should be identified as well as the resources (both personnel and materials) required to accomplish each task.

The development of and commitment to a specific written plan is vital to successful implementation, based on experience with the pilot districts, and should be given a high priority. An example of a summary schedule of completion dates in a typical district fulfilling minimum initial implementation requirements is shown in Figure III-3. The implementation plan should at least identify the following activities:

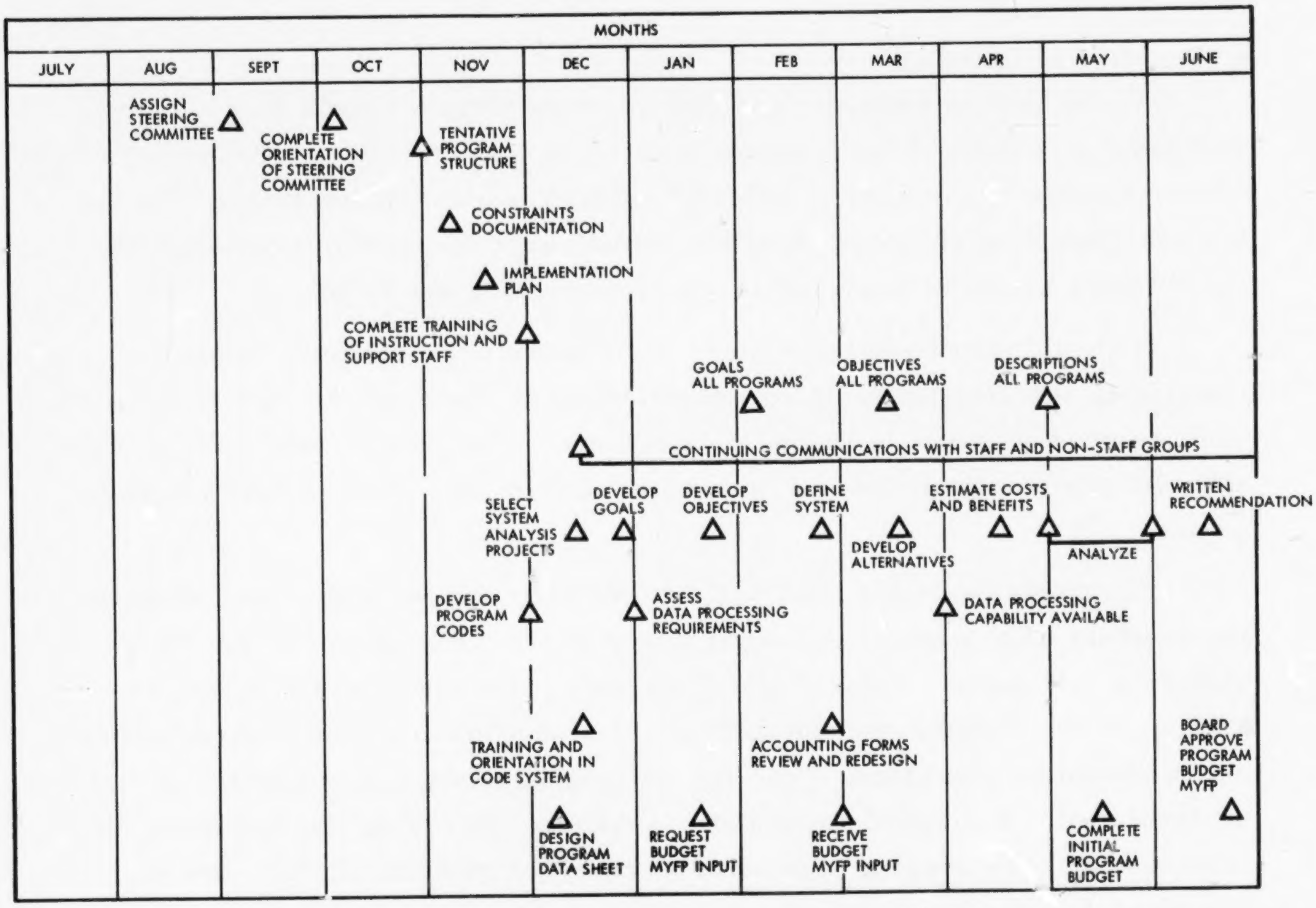

MONTHS
JULY
AUG
SEPT
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY
JUNE
ASSIGN STEERING COMMITTEE
COMPLETE ORIENTATION OF STEERING COMMITTEE
TENTATIVE PROGRAM STRUCTURE
CONSTRAINTS DOCUMENTATION
IMPLEMENTATION PLAN
COMPLETE TRAINING OF INSTRUCTION AND SUPPORT STAFF
GOALS ALL PROGRAMS
OBJECTIVES ALL PROGRAMS
DESCRIPTIONS ALL PROGRAMS
CONTINUING COMMUNICATIONS WITH STAFF AND NON-STAFF GROUPS
SELECT SYSTEM ANALYSIS PROJECTS
DEVELOP GOALS
DEVELOP OBJECTIVES
DEFINE SYSTEM
DEVELOP ALTERNATIVES
ESTIMATE COSTS AND BENEFITS
ANALYZE
WRITTEN RECOMMENDATION
DEVELOP PROGRAM CODES
ASSESS DATA PROCESSING REQUIREMENTS
DATA PROCESSING CAPABILITY AVAILABLE
TRAINING AND ORIENTATION IN CODE SYSTEM
ACCOUNTING FORMS REVIEW AND REDESIGN
BOARD APPROVE PROGRAM BUDGET MYFP
DESIGN PROGRAM DATA SHEET
REQUEST BUDGET MYFP INPUT
RECEIVE BUDGET MYFP INPUT
COMPLETE INITIAL PROGRAM BUDGET

Figure III-3. Typical Summary Implementation Schedule

Coordination

While the Steering Committee has overall responsibility to see that the transition to a PPBS goes ahead smoothly and without delay, the Committee will not be generally involved in the detailed aspects of implementation. A Coordinating Team, desirably a sub-group of the Steering Committee with representation from both the curriculum and business areas, should be formed. The Team's function is to see that calendars are established, deadlines met, and that implementation of the PPBS is effected with a minimum of disruption to the on-going functions of the district. The Team should be appointed before the initial orientation sessions and should meet regularly, perhaps weekly, with the Steering Committee or among themselves.

Orientation & Training

As the implementation of the PPBS represents a change in the current operating practices of the district, many questions will be raised and perhaps some apprehension will be manifested about possible implications. The implementation plan should provide for communicating to all interested parties information about the implementation of an operational PPBS.

It should identify tasks necessary to make presentations, such as identifying information to be conveyed and media to be used. Specific events, such as presentations to teachers' meetings, PTA groups, and civic groups, and also news articles should be scheduled over the entire implementation period.

The implementation plan will also identify the training requirements. Involvement of a staff or non-staff group in the development of the PPBS elements will require some training for them. The specific skills that are lacking in the district and the individuals or organizations that require these skills should be identified. Specific training methods and materials should be developed. A schedule of training sessions identifying the trainers, the trainees, and the training objectives to be accomplished should also be prepared.

PPBS Elements

The activities required to develop the PPBS elements are discussed in detail as Tasks 9 through 13 below. The implementation plan should specifically identify the individuals or groups responsible for those tasks.

TASK 7. CONDUCT TRAINING SESSIONS

The Steering Committee, or designated individuals will be responsible for directing the initial training sessions for staff or non-staff groups who will be involved in developing PPBS elements. The sessions should include lectures, seminars, and workshops, and the Steering Committee should monitor these activities to ensure that the results are consistent with their purpose. It may be desirable to utilize state, county, or other agencies to prepare and conduct these initial training sessions.

TASK 8. MAKE PRESENTATIONS TO EDUCATIONAL STAFF AND NON-STAFF GROUPS

The Steering Committee, or designated individuals, should make broad-based presentations to members of the school district community, students, the administrators, school board members, teachers, and classified personnel. As wide and diverse an audience as possible should be reached.

These presentations should cover the concepts of PPBS, the involvement required of individuals at all levels, the requirements the PPBS will place on the district and the benefits that will accrue to the entire educational process.

TASK 9. DEVELOP DISTRICT GOALS

A PPBS attempts to direct the activities of a school district toward the needs and desires of its community, students and staff, primarily through explicit statements of goals and objectives. Initial goals, and objectives on level V, will be developed for all programs on the tentative program structures during the implementation phase.

The level I, or district-wide, goal statements describe the overall purpose and direction of the district, and provide the keystone for all goals in the program structure. The process of developing these district-wide goals should be utilized by districts as an opportunity to open a dialogue, concerning the purposes of the district, between the community and the district staff. Whoever does develop them, these initial statements should answer the basic question "What should the district provide to the community, to the staff and, especially, to the students?"

These statements, should be broad and comprehensive, such as:

- "to provide an education that will help every child acquire the habits and attitudes associated with responsible citizenship"

At first, emphasis should be placed on developing a reasonably comprehensive and acceptable set of goals. Six to twenty statements of district-wide goals have typically been developed in individual pilot districts. More specific statements may be desirable after the district has become more familar with the development and use of goals and objectives. (The process for making these statements consistent with level II through level V program goals are discussed in the section "Review of Program Goals" in Part Two - Description of an Operational System.) It is not necessary to develop objectives for this level.

Although the school board has the legal responsibility for a district's educational policies, the development of goals will involve others. Parents and other community members should be involved in the development of district goals in such a way as to provide a representative viewpoint of the community. Students should be involved in ways appropriate to their age and development and should represent a cross section of the student population. District certificated staff should be involved in goal development and selected for their individual capabilities and the contributions they can make to the development and implementation process. The staff selected should include representatives of each life span category. Classified personnel should be involved in the determination of goals for the support services.

There are several excellent sources of information for a district undertaking its initial statement of top-level goals. The most comprehensive is the CSBA Goals Project report, which not only contains the goals of four

California school districts, but also relates how they were developed. The California Joint Committee on Educational Goals and Objectives will be working with district goals between 1970 and 1972. (See Bibliography.)

The following briefly describes how initial statements of district-wide, or level I, goals were developed by one of the school districts involved in the development of this PPBS.

> Soon after being selected as a pilot district in May, 1969, the Board of Education decided to appoint a PPBS Goals Committee. The Board named as chairman a member of the community, whose children attended schools in the district. Over forty community members, including representatives, parents, taxpayers, teachers and students were invited to participate.
>
> An initial meeting was held in the early Fall to introduce the task to the newly appointed committee members. It was decided to approach the task by asking, first, "What are our community's goals for our youth?" and, second, "What, then, are the goals for our educational system?". The group also asked the district staff to provide whatever data it had relative to the needs of the district's students.
>
> Thereafter meetings were held every Thursday evening for approximately three months. The discussion in the early sessions centered on the question "What are we really trying to do?", with the result that many ideas were discussed but little committed to paper. A brief survey of the community was undertaken, asking them to suggest how the district could improve. Sensing the need for more structure, the chairman synthesized the thoughts presented in these sessions in the form of an outline. Working from the outline, and with limited reference to goals developed in other districts, the Committee proceeded to develop an initial statement of district-wide goals. Attendance at meetings during this period ran between 20 and 30 persons.
>
> A draft of these statements was available for Board review in January 1970. The draft was later distributed to all residents for their thoughtful review. Upon receipt of the resulting suggestions the draft was revised and presented to the Board for adoption in June, 1970.

Although the above discussion touches on the major events in this project, it does not treat the frustrations experienced by thirty concerned people striving to agree on the goals of education. These frustrations, as well as the satisfaction on viewing the results of the effort, should be anticipated as the Steering Committee attempts to plan this task.

TASK 10. DEVELOP PROGRAM GOALS, OBJECTIVES AND DESCRIPTIONS

A common method of organizing to develop the initial goals, objectives and descriptions for the programs of a school district is to utilize the program structure developed in Task III as a guide, and to assign responsibility for developing the required statements for each identified program to specific individuals.

As a minimum, PPBS requires that at least one goal is defined for programs to the fifth level of the recommended program structure during this initial implementation. It is not necessary in this initial phase to develop objectives for other than the lowest level goals developed, but at least one objective must be developed for each of these lowest level goals. These requirements are to be considered a minimum and most districts will want to exceed them during initial implementation, perhaps by developing the elements within individual schools.

The assignments to develop the required statements have typically been as follows:

- Level I - see Task 9. Develop District Goals.
- Level II through IV - usually assigned to a small number of central staff personnel or to a small sub-committee of the Steering Committee.
- Levels V and VI - most of the initial writing effort, and the related needs for training and coordination will be concentrated here. In all programs, instructional, instructional support, pupil service, general services and community services, it is recommended that these initial statements be developed by persons involved in the programs. Level V - subject

area/department programs - is the required level for goal and objective development during the initial phase. At the high school level program personnel have found it more expedient to write goals for level V, but objectives for level VI (course). Level V objectives summarizing or sampling those for level VI are then written. Elementary districts have generally developed goals and objectives for grade groupings such as kindergarten through second grade, third through fifth grade, etc.

The following discusses the elements, which are to be developed for the programs described above:

Goals

The goals should comprehensively state what the program intends to accomplish. It must be emphasized that these will not be perfect or final statements, but will provide a basis for revision over time. (See "Review of Program Goals" in Part Two - Description of an Operational PPBS.) The main intent is to develop reasonably good statements within the time schedule established. One to six statements for Level V programs is a reasonable number to expect. Elementary districts have tended to structure their level V goals around available state guidelines, or main content areas. High school districts typically develop these initial goals for existing courses or course areas.

Objectives

During initial PPBS implementation activities, program objectives should be developed whose achievement would reasonably be interpreted as advancement toward the goals described above. It must be emphasized that these will not be perfect or final statements, but will provide a basis for revision over time (see "Review of Program Objectives" in Part Two - Description of an Operational PPBS). The main intent is to develop reasonably good statements within the established time schedule. One to five objectives for each goal is a reasonable initial target. The statement of program objectives should be stressed during this initial implementation period.

Objectives which specify desired accomplishments of individual students, supporting and providing the basis of program objectives, are desirable and should be developed over time.

Many ways have been used to categorize objectives. In instruction programs, districts have generally stated objectives which describe desired program outputs, i.e., student behavior, or performance. Performance objectives might further be classified by structure as terminal (objectives whose achievement signified successful completion of a majority activity), or en-route (building blocks for the achievement of the terminal objectives). They are also commonly classified by the domain of behavior as cognitive, affective and psychomotor, with further distinctions within these based on the level of achievement.

The objectives developed should describe a comprehension range of convergent and divergent performance rather than subject matter achievement only. A variety of appraisal techniques such as achievement, aptitude and attitude test; rating scales, questionnaires, judgement scales of products, and interviews should be used.

Two techniques of writing objectives have proved effective in the pilot districts. One involves the use of a person(s) skilled in recognizing and stating objectives. This individual attends a talk session of program personnel and listens to their discussion of the program. Working from his notes, and possibly a recording, he states the program goals, objectives and descriptions that were discussed at the meeting. This draft is returned to the program personnel for their review, and the process is continued until an acceptable version is produced.

The other technique asks program personnel to write their own objective statements within a time schedule, but it is emphasized that, if the writer has problems, he should concentrate on describing the desired behavior. An editing team then reviews the material and, if necessary, works with the writer to develop evaluation criteria and measurement techniques.

It must be understood that many results of education are subjective and difficult, if not impossible, to measure accurately. Nevertheless, this fact should not deter the school district from stating objectives for those elements of the school program that are conducive to assessment while the search continues for more precise tools to be used in all areas.

Program Description

The intent of the Program Description is to describe the activities or content in the subject program to someone not familiar with the program. It is comprised of a narrative description of the activities or content of a program and supplementary documents such as lists of required materials equipment, lesson units and so forth. The narrative description will contain a specified detailed statement of program content and activities as well as a description of the objectives the program is designed to achieve.

For curricular programs, the source of program description data may be course outlines or curriculum guides. For noncurricular programs, it may be in the form of operational procedures and organizational responsibility descriptions.

The specific method of program evaluation must also be identified. If standardized tests are to be used, they must be identified by name. If the evaluation method is a subjective teacher evaluation report, the outline of the report should be provided if possible. The dates of major program evaluation events must be identified.

All of the activities comprising a program must be identified and documented. These include activities both inside and outside of the formal school room environment (such as study trips). If the program is designed to accomplish multiple objectives, activities should be identified with their respective objectives.

At first, most program descriptions will probably consist of a narrative of the program activities and other existing materials as described above. As new programs are developed, more complete program descriptions will be prepared.

TASK 11. DEVELOP EVALUATION SYSTEM

Since the PPBS is specifically geared to the formulation of programs to meet goals and objectives based on needs, evaluation should be considered as the step taken at any given point in time to determine if a given program objective is being, or has been, achieved and, in turn, to what extent the related goal is being achieved and if the related need is being met. Within the logical progression of need-to-goal-to-objective-to-program formulation, certain performance criteria are established, and the evaluation which takes place determines to what extent these criteria have been met.

While evaluation will probably not be undertaken during the initial implementation phase (when the initial objectives are being written), this important process must be planned for. Various techniques and approaches to evaluation were discussed in Part II - Description of an Operation PPB System.

The installation and effective implementation of the PPBS includes the committment to, and establishment of, an evaluation program that has several dimensions.

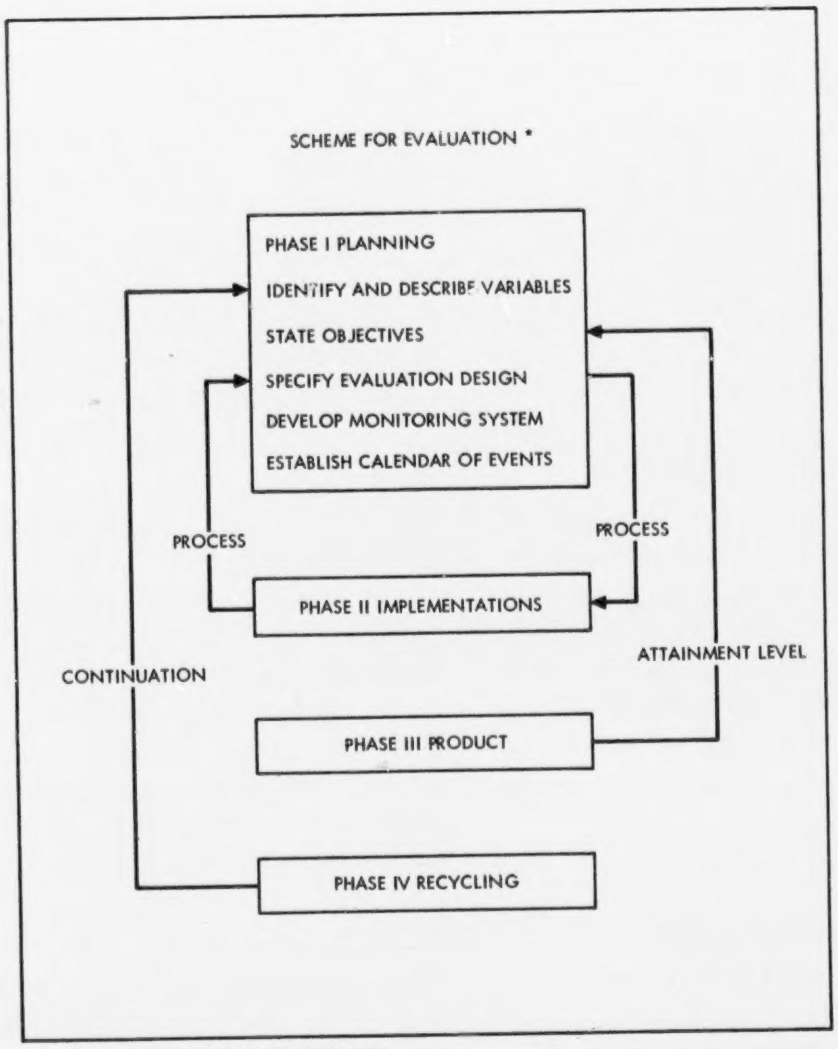
First, each school district should appoint an individual to coordinate all evaluation activities. This action would highlight the importance of assessment in the school program and provide the entire staff with a resource person to assist in developing evaluation methods and techniques. This person would be responsible for preparing evaluation reports and interpreting them to the public, staff, Board, and others.

Second, the evaluation program should include utilization of a variety of methods and techniques related to the specific program to be evaluated. The persons directly involved in the conduct of such programs should participate in determining which evaluative criteria are to be developed and by what means measurement is to be made. There might be some State-wide requirements to follow in this regard, but, on the whole, the local district formulates its own evaluative criteria and selects its instruments for measurement.

Third, those evaluation approaches described above should not be considered all-inclusive. Although there is agreement that evaluation is a complex process and that present tools, in many cases, are crude, school districts should maximize the use of those which are considered effective and strive for refinement of the evaluation process as new and better tools and approaches become available.

Examples of steps required in the evaluation process in both instructional and support programs are presented below.

The model or Scheme for Evaluation, in Figure III-4, consists of four phases in order to complete the evaluation cycle. This model is specifically geared to the evaluation of the effectiveness of instructional programs.


SCHEME FOR EVALUATION *
PHASE I PLANNING
IDENTIFY AND DESCRIBE VARIABLES
STATE OBJECTIVES
SPECIFY EVALUATION DESIGN
DEVELOP MONITORING SYSTEM
ESTABLISH CALENDAR OF EVENTS
PROCESS
PROCESS
PHASE II IMPLEMENTATIONS
CONTINUATION
ATTAINMENT LEVEL
PHASE III PRODUCT
PHASE IV RECYCLING

*THIS MODEL HAS BEEN REPRODUCED WITH THE PERMISSION OF THE EPIC EVALUATION CENTER

Figure III-4. Scheme for Evaluation

The following example illustrates how a specific instructional program evaluation can be carried out using the phases and step of the model:

Model Description	Program Example: Sixth-grade Mathematics
Phase I - Planning	
Step 1 - Identify and describe Variables. Identify those variables which are directly affecting the aspect of the educational program which is to undergo evaluation. Describe the variables in as much detail as necessary in order to avoid misinterpretation.	Step 1 - Variables (A minimum of three are identified) (1) Student Behavior (cognitive knowledge) (2) Content (mathematics) (3) Students (sixth grade)
Step 2 - Objectives The objectives of a given program should be stated in performance or operational terms, along with the specifications of how these objectives are to be measured.	Step 2 - At the completion of the sixth grade, all students will demonstrate knowledge of the basic functions of addition, subtraction, division, and multiplication, using whole numbers, fractions, and decimals as demonstrated by satisfactory completion of a district-approved test of mathematics.
Step 3 - Evaluation Design The evaluation design should include a description of the ways in which the evaluation process will take place, the data collection procedures, and the techniques which will be used to analyze the collected data.	Step 3 - Pre- and post tests will be administered to collect achievement level data on the sixth graders. Unit tests will also be given. Using derived scores, the amount of change in scores, expressed as months of growth in achievement, will be determined. In comparing the pre- and post-test scores, mean, median, and quartile scores will be calculated for the group tested.
Step 4 - Monitoring System The planning phase should also utilize a monitoring system for which the purpose is to determine if the planned evaluation procedures are being applied.	Step 4 - The monitoring will consist of confirming that the pre- and post-tests are conducted.

Model Description	Program Example: Sixth-grade Mathematics
Phase I - Planning (Continued)	
Step 5 - Calendar of Events The calendar of events describes the sequence of events which must take place in order for the evaluation scheme to be implemented. It provides the communication between the evaluation and the people in the educational program under evaluation with respect to: (1) what activities will take place in the program throughout the period, (2) the expected date(s) when these activities are to take place, (3) who will be responsible for carrying them out, and (4) when the activity is actually completed.	**Step 5 -** (1) Describe math activities the teacher expects to use during the year (2.a) The pretest will take place the second week of the semester (September 24) (2.b) The post-test will take place June 10. (3) The Coordinator of Evaluation will be responsible for the tests' being conducted; the Mathematics Coordinator for the completion of instruction. (4) Date to be recorded when each activity is completed.
Phase II - Implementation: The implementation phase will get under way when the planned evaluation procedures begin. During this phase, by using the monitoring system, data and feedback will be collected continually to determine if the implemented activities and procedures are the same as the ones planned for in Phase I. From the feedback collected by this monitoring process, modifications can be made, if needed, in the program objectives, the methods of instruction and/or evaluation, or any other facet of the program being evaluated.	**Phase II -** The planned sequence of instruction and testing in the sixth grade math program is carried out.

Model Description	Program Example: Sixth-grade Mathematics
Phase III - Product.	Phase III -
During this third phase, the data which are collected in Phase II (Implementation) will be analyzed through use of the predetermined measuring techniques. Using the results of this analysis, decisions can be made in relation to the level of attainment of the stated objectives in Phase I.	By comparing the results obtained from the pre- and post-tests, it can be determined what the attainment level and growth of achievement of the students in this sixth-grade math program has been.
Phase IV - Recycling.	Phase IV -
The recycling phase reinitiates the evaluation of a given program by returning to Phase I for the consideration of additional variables and other objectives which might be evaluated in the next cycle. This recycling procedure emphasizes that evaluation is a continuous and systematic process which must be provided for throughout the lifetime of the program.	It might be decided, for example, that more time is needed on fractions and decimals and less time on whole numbers, after examining the results obtained from the testing program.

The foregoing example is illustrative of the evaluation process which might be used for instructional programs. The primary difference between instructional and support programs is that there is not necessarily a change expected in student performance from the attainment of a support program objective. However, these four questions should be answered when utilizing the evaluation process for support programs:

1. Who is the intended recipient of the service or support activity?
2. When is the process to be completed?
3. What is the intended outcome of this process?
4. Was the outcome achieved?

In addition, the means by which the degree of success is to be measured should be described. The following example illustrates how a support program might be evaluated:

Program: Warehousing and Distribution

GOALS

1. To provide for receiving, warehousing, and filling requisitions of consumable instructional, office and custodial supplies.
2. To act as central receiving for all supplies and materials ordered on buyout by any district program.
3. To provide packaging and shipping service for repairable audio-visual equipment being sent out for repairs.
4. To receive, stamp, and distribute all state textbooks obtained via the Annual Textbook Order.
5. To maintain supplies of district publications.

OBJECTIVES (Performance and Criteria)

1. Regular supply requisition orders shall be delivered to the ordering facility no more than 10 working days after receipt of the order in the Purchasing Office.
2. Buyout items received at the warehouse (central receiving) shall be checked and transshipped to the ultimate using section within five working days.
3. All state textbooks received in the warehouse will be stamped and distributed to schools within four weeks of initial receipt.
4. The level of warehouse service, as rated subjectively every two months by the principals on a scale - Unsatisfactory - Minimal - Satisfactory - Quality - Outstanding, shall average no less than Satisfactory for the entire year.

The following is an application of the process to objective number 4 above:

1.	Who is the recipient of the service or support activity?	1.	All staff
2.	When is process to be completed?	2.	Bi-Monthly
3.	What is intended outcome of this process?	3.	Minimum rating of service level to average "Satisfactory" for year.
4.	Means of measurement.	4.	Principals using subject rating scales.

The preceding examples of evaluation of instructional and support programs are intended to serve as starting points for most local school districts in their evaluation efforts. However, some districts might want to progress to more sophisticated means of evaluation, such as benefit/cost analysis.

Several on-going projects, such as the National Assessment Program, the programs of the EPIC Evaluation Center, and the UCLA Center for the Study of Evaluation are dealing intensively with evaluation of educational programs. These, as well as other sources, should be consulted for more in-depth and refined consideration.

TASK 12. DEVELOP PROGRAM BUDGETING AND ACCOUNTING SYSTEM

School districts today budget and account for financial resources by object of expenditure classifications. Object budgeting and accounting deals with the input into the educational budget. Such items as salaries, fringe benefits, supplies and materials, contracted services, and capital outlay are budgeted and accounted for in broad functional categories such as administration, instruction, health services, maintenance and operation of plant, and various other categories.

While the function/object system of classifying expenditures meets the present legal requirements imposed on school district accounting, the program/object system should better supply the kind and type of information which will . . .

> ". . .enable those in authority in a school district to formulate and administer a sound educational program.
> ". . .assist all interested parties in appraising the adequacy of the total program and the efficacy of the district's administration."[2]

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[2] Introduction to the 1968 Edition of California School Accounting Manual "Puposes and Principles of an Accounting System."

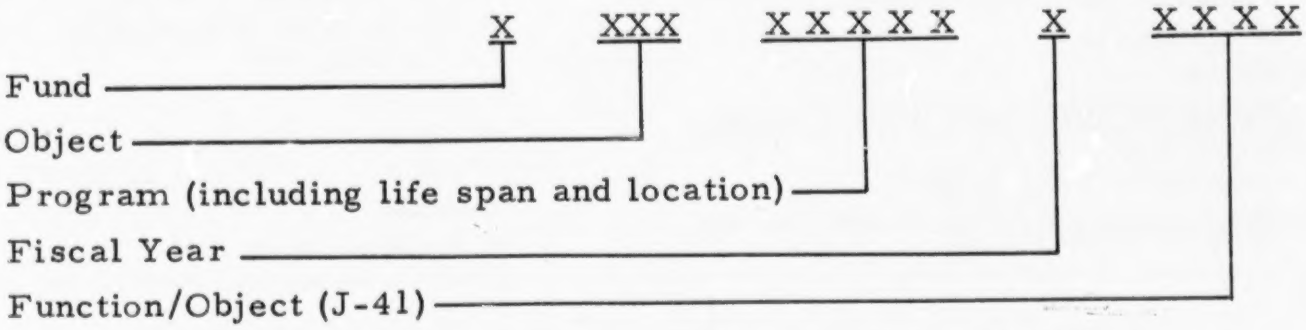
Generally no effort is made in function/object accounting to relate the costs of things (input or objects of expenditure) to the results expected from the educational system (programs).

A PPBS requires that the costs of district activities be identified by programs. It is, therefore, necessary to classify objects of expenditure by program. Programs are further classified into broad functional groupings. (See Figure III-2, Recommended Program Structure). Even though the program identification is the primary cost classification in a PPBS, some reporting of costs by object classification will continue to be needed as an internal management tool. Administrators must manage, control, and account for the input into their systems.

The following describes the requirements for implementing a program accounting system.

Development of Program Account Codes

After the program structure has been developed and approved, the programs as classified on all levels must be coded. Coding will facilitate the collection of data for individual programs and the summarizing of data for program reports. This requires developing a chart of program codes consistent with the program structure. A complete program account number must identify the following:



Fund Code - This identification is necessary to meet legal requirements.

Object Code - An object classification chart recommended for use in program accounting, is shown in Figure III-5. This object classification code has been designed as a three-digit number in which the first digit represents the object group, the second digit denotes the major object classifications, and the third digit is unassigned to allow more detailed classifications of objects if required by the districts.

100	CERTIFICATED SALARIES
110	TEACHER'S SALARIES (FULL - PART TIME OR SUBSTITUTE, RESOURCE TEACHERS, READING SPECIALISTS, CERTIFICATED AIDES, TUTORS, ETC.)
120	PRINCIPALS' SALARIES (INCLUDING VICE PRINCIPAL, DEANS, ASSISTANT DEANS)
130	SUPERVISORS' SALARIES (COORDINATORS, DIRECTORS CONSULTANTS AND SUPERVISORS OF SPECIFIC AREAS OF CURRICULUM OR INSTRUCTIONAL PROGRAM)
190	OTHER CERTIFICATED SALARIES
200	CLASSIFIED SALARIES
300	EMPLOYEE BENEFITS
310	STATE TEACHERS' RETIREMENT SYSTEM ANNUITY FUND
320	STATE TEACHERS' RETIREMENT SYSTEM PERMANENT FUND
330	STATE EMPLOYEES' RETIREMENT SYSTEM
340	OLD AGE AND SURVIVORS' INSURANCE
350	HEALTH AND WELFARE PLANS (INCLUDING GROUP LIFE INSURANCE)
360	WORKMEN'S COMPENSATION INSURANCE
400	BOOKS, SUPPLIES, AND EQUIPMENT REPLACEMENTS
410	"TEXTBOOKS" (IN ACCORDANCE WITH STATE REQUIREMENTS)
420	"OTHER BOOKS" (IN ACCORDANCE WITH STATE REQUIREMENTS; INCLUDES LIBRARY BOOKS)
430	INSTRUCTION SUPPLIES
440	SUPPORT PROGRAM SUPPLIES (CUSTODIAL, GARDENING, MAINTENANCE, AND OTHER SUPPLIES FOR OPERATION, REPAIR AND UPKEEP OF EQUIPMENT, BUILDINGS AND GROUNDS, VEHICLES, SCHOOL LUNCH, MEDICAL, ETC.)
450	OFFICE SUPPLIES
460	FOOD
470	EQUIPMENT REPLACEMENTS
500	CONTRACTED SERVICES AND OTHER OPERATING EXPENSES
510	PERSONAL SERVICES OF CONSULTANTS, LECTURERS, AND OTHERS FOR DIRECT ASSISTANCE TO TEACHERS, PUPILS, OR THE CURRICULUM OR HEALTH PROGRAM. (INCLUDES WASC REPORTS, TESTING SERVICE, ETC.)
520	TRAVEL AND CONFERENCES, AND OTHER EXPENSES
530	DUES AND MEMBERSHIPS
540	INSURANCE
550	UTILITIES AND HOUSEKEEPING SERVICES (INCLUDES WATER, FUEL, LIGHT, POWER, TELEPHONE, GARBAGE DISPOSAL, LAUNDRY, AND DRYCLEANING, ETC.)
560	CONTRACT SERVICES, RENTS AND LEASES, ETC.
570	LEGAL AND AUDIT EXPENSES (INCLUDES ASSESSMENTS, JUDGMENTS, LAWYERS' FEES, ELECTION COSTS, ETC.)
580	OTHER SERVICES AND EXPENSE FOR ADMINISTRATIVE, DISTRICT-WIDE OPERATION (INCLUDES SURVEY, APPRAISALS, ADVERTISING, BOND SALES COSTS, ETC.)
590	INTERPROGRAM CHARGES AND CREDITS FOR DIRECT SERVICES
600	CAPITAL OUTLAY
610	BOOKS FOR NEW OR EXPANDED LIBRARIES
620	NEW EQUIPMENT
630	NEW SITES
640	IMPROVEMENT OF SITES
650	NEW BUILDINGS AND IMPROVEMENT OF BUILDINGS
660	OTHER NEW FACILITIES
700	OTHER OUTGO
710	DEBT SERVICE (INCLUDING INTEREST AND REDEMPTION OF BONDS, LOAN INTEREST, ETC.)
730	OUTGOING TRANSFERS (INCLUDING REPAYMENTS OF STATE AND PUBLIC SCHOOL BUILDING FUND APPORTIONMENTS, TUITION, TRANSFERS, AND INTERFUND TRANSFERS, TRANSFERS TO OTHER DISTRICTS, ETC.)
780	UNDISTRIBUTED RESERVE
	INCOME CLASSIFICATIONS AND CODES
800	INCOME
810	FEDERAL INCOME RECEIVED FROM FEDERAL SOURCES
820	FEDERAL INCOME RECEIVED FROM STATE SOURCES
830	FEDERAL INCOME RECEIVED FROM COUNTY SOURCES
840	FEDERAL INCOME RECEIVED FROM LOCAL SOURCES
850	COMBINED STATE AND FEDERAL INCOME
860	STATE INCOME
870	COUNTY INCOME
880	LOCAL INCOME
890	INCOMING TRANSFERS
	GENERAL LEDGER CLASSIFICATIONS AND CODES
900	ASSETS, LIABILITIES, AND FUND BALANCES
910	CASH, INVESTMENTS, AND RECEIVABLES
920	STORES INVENTORIES AND PREPAID EXPENSE
930	OTHER CURRENT ASSETS
940	FIXED ASSETS
950	LIABILITIES
960	RESERVES
970	SURPLUS
980	BUDGETARY ACCOUNTS

Figure III-5. Object Classification Chart of Accounts

Program Code - In developing its program code numbers, the district must take into consideration at least the following factors:

- Type of present data-handling system, whether EDP or manual.
- Number of digits or characters that can be accommodated by the present system.
- Management reporting requirements.
- Type of district (secondary, elementary, or unified - some districts will not require a life-span identifier).

Each of these factors can influence the design of the program code. The two most important characteristics of the code should be (1) that it allow the easy accumulation of program information along the lines of the program structure; and (2) that it allow the same along the lines of organizational responsibility. The length of the code should be kept as short as possible to simplify the coding of input documents.

An example of a program code chart which might be used by a unified school district is shown in Figure III-6, Typical Program Code Chart. This example is consistent with the recommended program structure illustrated in Figure III-2 and demonstrates a discrete code numbering system for Level V programs.

Fiscal Year Code - Many smaller districts will find it unnecessary to actually code accounting documents to identify fiscal year applicable; however, larger districts utilizing EDP equipment may find this coding necessary.

Function/Object Code - Until current state reporting requirements are revised, it will be necessary to cross-reference the present state mandated function/object account classifications with the program and object classifications in order to reconcile the district's program-oriented records with the monthly expenditure reports of its office of county superintendent of schools.

The most feasible method of maintaining this cross reference will vary, depending upon the accounting system of the individual districts. In districts with data processing capabilities, it will probably be more convenient to store both the function/object and the program/object account code numbers in the expenditure account record files.

CODE NUMBER BY PROGRAM LEVEL				
II	III	IV*	V	
				FIRST LEVEL
				SCHOOL DISTRICT
				SECOND LEVEL-PROGRAM GROUPS
1				INSTRUCTION
2				INSTRUCTIONAL SUPPORT
3				PUPIL SERVICE
4				GENERAL SUPPORT
5				COMMUNITY SERVICES
				THIRD LEVEL PROGRAMS
1	1			GENERAL EDUCATION
1	2			SPECIAL EDUCATION
1	3			VOCATIONAL EDUCATION
1	4			CONTINUING EDUCATION
1	5			SUMMER SCHOOL
				FOURTH LEVEL-LIFE SPAN/SITE
		1		PREFORMAL
		2		ELEMENTARY
		3		SECONDARY
		4		ADULT
				FIFTH LEVEL
1	1	-	01	READING
1	1	-	02	ENGLISH
1	1	-	04	MATHEMATICS
1	1	-	06	SOCIAL SCIENCES AND HISTORY
1	1	-	08	SCIENCE
1	1	-	10	FINE ARTS - ART
1	1	-	14	FINE ARTS - MUSIC
1	1	-	18	FINE ARTS - DRAMA
1	1	-	20	FOREIGN LANGUAGE
1	1	-	22	HEALTH
1	1	-	24	PHYSICAL EDUCATION
1	1	-	25	INDUSTRIAL EDUCATION
1	1	-	26	DRIVER EDUCATION
1	2	-	27	OTHER
1	2	-	30	COMPENSATORY PRESCHOOL
1	2	-	31	HEADSTART
1	2	-	32	COMPENSATORY
1	2	-	35	MILLER-UNRUH
1	2	-	36	MENTALLY GIFTED
1	2	-	37	MENTALLY RETARDED
1	2	-	38	PHYSICALLY HANDICAPPED
1	2	-	39	EDUCATIONALLY HANDICAPPED
1	2	-	50	AGRICULTURE
1	3	-	52	OFFICE
1	3	-	54	CONSUMER HOMEMAKING
1	3	-	56	TRADE AND TECHNICAL
1	3	-	70	INSTRUCTIONAL ADMINISTRATION
2	0	-	71	INSTRUCTIONAL MEDIA
2	0	-	80	HEALTH AND WELFARE
3	0	-	82	GUIDANCE AND COUNSELING
3	0	-	85	ATTENDANCE
3	0	-	86	FOOD SERVICES
3	0	-	87	TRANSPORTATION
4	0	-	90	MAINTENANCE
4	0	-	91	OPERATIONS
4	0	-	92	SCHOOL ADMINISTRATION
4	0	-	93	FACILITIES ACQUISITION AND CONSTRUCTION
4	0	-	94	DISTRICT ADMINISTRATION
5	0	-	99	COMMUNITY SERVICES

* SITE OR LOCATION IDENTIFICATION MAY BE ACCOMMODATED BY EXPANDING THIS FIELD TO TWO DIGITS

Figure III-6. Typical Program Code

In smaller districts with manual systems or mechanical bookkeeping equipment and a relatively low volume of warrants, it will be easier to double-code the warrant copies prior to submission to the office of the county superintendent of schools.

Development of Cost Allocation Bases

The activities of a school district can be divided into two very broad groups - direct instructional activities and support activities. The support activities can be further divided between those activities in direct support of a specific instructional program or programs, and those activities which are in support of a broad group of programs, or the district-wide instructional effort, but not identifiable with specific programs.

In discussing cost allocations, in the context of a PPBS, it is necessary to make a distinction between program activities and program services. Program activities result in costs which are identified by the object classifications such as salaries and benefits, supplies, materials, etc., discussed earlier. These costs should be directly charged to the applicable program whether it is an instruction program or a support program.

Program services, on the other hand, represent both the output of a particular support program and an input cost to the program(s) or program grouping(s) benefiting from the service.

For example, the support program of transportation involves such activities as driving, bus maintenance, etc. These activities require perssonel, gasoline, oil, and other supplies. The cost of these items is directly chargeable to the transportation program. Transporation program services may be classified as special transportation - i.e., field trips, athletic trips, transportation of physically handicapped students; and regular (to and from school) transportation.

In that a PPBS requires that support program services be charged to those programs or program groupings which directly benefit from the service, a pro rata portion of the costs of the transporation service should be charged to the instruction program or group of programs directly serviced. For example, the special transportation services should be charged to the appropriate level V subject area program such as science, athletics, physically handicapped, etc. The regular to and from transporation service does not directly affect specific level V programs, i.e., the cost of this service is not a direct factor of the math or English program. It is definitely a cost of the services directly provided to level IV or life span program groups, however, and as such should be distributed against this program grouping. An example of a direct cost by program report is shown as Figure III-7.

In implementing a program accounting system it is necessary to define the mechanical procedures to be used for charging support program services to the programs or program groupings serviced.

DIRECT COST REPORT BY PROGRAM

PROGRAM	DIRECT INSTRUCTION COSTS	DIRECT SUPPORT COSTS OF INSTRUCTION			TOTAL DIRECT COSTS OF INSTRUCTION	NET SUPPORT PROGRAM COSTS	COST/PUPIL
		INSTRUCTION SUPPORT	PUPIL SERVICES	GENERAL SUPPORT			
INSTRUCTION:							
BASIC:							
ENGLISH	$ 82,400				$ 82,400		
MATHEMATICS	65,900	$ 1,500			67,400		
SOCIAL SCIENCE	43,000	2,500			45,500		
TOTAL BASIC	$1,420,850	$ 7,000	$ 4,000	$ 6,000	$1,437,850		$312.58
SPECIAL:							
MR	$ 53,000		$ 3,300	$ 3,000	$ 59,300		
MG	26,000		1,000		27,000		
EH	73,000		2,000		75,000		
PH	36,700		1,000	9,000	46,700		
TOTAL SPECIAL	$ 188,700		$ 7,300	$ 12,000	$ 208,000		$ 45.22
TOTAL INSTRUCTION	$1,609,550	$ 7,000	$ 11,300	$ 18,000	$1,645,850		$357.80
INSTRUCTIONAL SUPPORT							
MEDIA		$ 61,000				$ 61,000	
LIBRARY		55,000				55,000	
TOTAL INSTRUCTIONAL SUPPORT		xxxxxx				$ 116,000	$ 25.21
PUPIL SERVICES:							
HEALTH			$ 24,700			$ 24,700	
GUIDANCE			115,650			115,650	
TOTAL PUPIL SERVICES			xxxxxxx			$ 140,350	$ 30.51
GENERAL SUPPORT							
SCHOOL ADMINISTRATION				$ 201,300		$ 201,300	
MAINTENANCE & OPERATION				324,700		324,700	
DISTRICT ADMINISTRATION				121,650		121,650	
TOTAL GENERAL SUPPORT				xxxxxxx		$ 647,650	$140.79
TOTAL DISTRICT	$1,609,550	$ 123,000	$ 151,650	$ 665,650	$1,645,850	$ 904,000	$196.51
						$1,645,850	357.80
TOTAL DISTRICT COSTS						$2,549,850	$509.53
COST/PUPIL	$349.80	$ 26.74	$ 33.00	$144.70	$357.80	$509.53	

Figure III-7. Direct Cost Report by Program

For this purpose a service order system might be used which would operate in the same manner as the work order systems used by district maintenance departments or the special transporation requests in use in district transporation department.

A "services billed" register would be established and maintained which would record the nature of the services, the programs or program groupings to be charged, and the amount of the charges.

The total cost of the service provided should be charged. Total cost should include a factor for service department overhead (such as department administration and clerical costs). The ratio of overhead costs to direct costs should be determined by the district for each support program service and an overhead factor included in the billing rates. The services billed should be posted to the program ledgers at least monthly by charging the serviced program accounts and crediting the support program (account 590 in the recommended object chart of accounts).

It is important that wherever practicable, support program costs for direct services to level V instruction programs be intercharged on a direct basis as described above. The allocation of indirect support program services to level V instruction programs is not required, except where the allocation is required for categorical aid programs. However, districts have the option of allocating support program services to level V if desired for internal management purposes.

While it is not practicable in most cases to allocate indirect support program services to level V instruction programs, these support program services, with the exception of the level V District Administration Program, are directly allocable to the level IV instruction program groupings (i.e., life span or site).

In order to report total direct costs by life span or site it will be necessary to allocate those support program services to the level IV program groups. An illustration of a typical report by site and life span is presented in Figure III-8.

SITE COST REPORT BY PROGRAM

SITE NORTH SCHOOL

JUNE 30, 1970

	YEAR TO DATE EXPENDITURES				
	LIFE SPAN GROUP			TOTAL SCHOOL	
	K-2	3-5	6-8		COST/ADM
BASIC EDUCATION - ENROLLMENT	107	163	80	350	
ART	1229	1380	635	3244	
FOREIGN LANGUAGES		1498	2087	3585	
READING	12011	10667	4670	27348	
MATHEMATICS	2825	6305	2542	11672	
SCIENCE	921	4342	2551	7814	
SOCIAL SCIENCE	1561	4341	2542	8444	
MUSIC	1229	3506	636	5371	
PHYSICAL EDUCATION	1843	2891	1694	6428	
ENGLISH	4247	8189	2542	14978	
ELECTIVES					
TOTAL BASIC	25866	43119	19899	88884	25395
	24173	26449			
SPECIAL EDUCATION - ENROLLMENT	2	5	2	9/2	
EDUCATIONALLY HANDICAPPED	1320	3883	1486	6689	74322
GIFTED		133		133	6650
TOTAL SPECIAL	1320	4016	1486	6822	6256
TOTAL INSTRUCTION	27186	47135	21385	95706	26150
INSTRUCTIONAL SUPPORT - ENROLL				350	
INSTRUCTIONAL LEADERSHIP				3650	1043
RESEARCH AND DEVELOPMENT				158	45
LIBRARY					
MEDIA				18108	5174
TOTAL INSTRUCTIONAL SUPPORT				21916	6261
PUPIL SERVICES - ENROLLMENT				350	
GUIDANCE				21557	6159
HEALTH				498	142
TOTAL PUPIL SERVICE				22055	6301
GENERAL SUPPORT - ENROLLMENT				350	
SCHOOL ADMINISTRATION				7366	2105
OPERATION AND MAINTENANCE				20118	5748
FACILITIES EXPANSION				22335	6381
TOTAL GENERAL SUPPORT				49819	14234
TOTAL SCHOOL DIRECT COSTS				189496	52946

Figure III-8. Typical Cost Report by Site and Life Span

Cost Analyses

While districts may desire to develop their program structure beyond the minimum requirement of level V and identify actual courses as programs at level VI or VII, it is not recommended that the program cost ledgers be developed to the same level.

To set up a sufficient number of program cost accounts to allow day to day recording of accounting transactions at the course level would seriously tax the capabilities of most school districts and require a disproportionate amount of clerical effort in analyzing, coding, and posting accounting documents.

It is recommended that the day to day recording of accounting transactions and budgetary control be limited to the level V program categories. Annually, or as required for internal management purposes, these level V programs (or cost centers) can be analyzed to determine the proportionate costs applicable to the specific courses included in the program. In small elementary districts it may even be desirable to determine level V program costs through cost analysis techniques. The technique by which these periodic cost allocations are determined is optional with the district.

Budgeting

The emphasis in the foregoing has been to describe accounting classifications and recommended procedures to be followed in program cost accounting. Because school districts are required to maintain budgetary or appropriation control over expenditures, the budget should be prepared according to the same classification plan as that used in the accounting of expenditures. The following describes in detail the steps necessary to develop a program budget.

TASK 13. DEVELOPING THE PROGRAM BUDGET AND MULTI-YEAR FINANCIAL PLAN

The budget document for a PPBS (see Figure III-9) is the instrument used to present a comprehensive multi-year educational and financial plan to the school district, community, state, and other interested agencies.

PPBS ELEMENT FORM

GOAL STATEMENTS

TO WORK WITH EACH CHILD TO HELP HIM LEARN THE BASIC INTELLECTUAL SKILLS OF LINGUISTIC FLEXIBILITY IN THOUGHT AND TONGUE THROUGH A FOREIGN LANGUAGE.

TO DEVELOP FLUENCY IN A FOREIGN LANGUAGE TO SUCH A DEGREE THAT AN EIGHTH GRADE STUDENT COULD VISIT A FOREIGN COUNTY AND UNDERSTAND AND CONVERSE WITH A NATIVE SPEAKER ON AN ELEMENTARY LEVEL, COMPREHEND PARTIALLY A PUBLICATION IN THAT LANGUAGE, AND MAKE HIMSELF UNDERSTOOD IN WRITING THE LANGUAGE.

OBJECTIVE STATEMENT AND EVALUATIVE CRITERIA

AT THE END OF THE EIGHTH GRADE:

THAT 75% OF THE STUDENTS BE ABLE TO COMMUNICATE IN THE LANGUAGE OF INSTRUCTION AT AN ELEMENTARY LEVEL WITH A NATIVE SPEAKER OF THAT LANGUAGE AS EVALUATED BY THE TEACHER.

THAT 50% OF THE STUDENTS SHOULD BE ABLE TO READ A MAGAZINE OR NEWSPAPER ARTICLE IN THE LANGUAGE OF INSTRUCTION AND STATE BRIEFLY IN THAT LANGUAGE A BRIEF SUMMARY OF THE ARTICLE AS MEASURED BY THE TEACHER.

THAT 80% OF THE STUDENTS WILL BE ABLE TO WRITE WITH EASE A DICTATION EXERCISE IN SPANISH BASED ON PREVIOUSLY STUDIED MATERIAL FROM THE TEXT BASED ON A TEACHER PREPARED DICTATION TEST.

THAT 75% OF THE STUDENTS WILL GIVE A FIVE MINUTE ORAL REPORT IN THE LANGUAGE OF INSTRUCTION ON A TOPIC OF THE STUDENT'S CHOICE TO THE TEACHER'S SATISFACTION.

THAT 70% OF THE STUDENTS WILL PASS THE VOCABULARY TEST PROVIDED IN THE TEXT WITH 85% ACCURACY.

PROGRAM DESCRIPTION

THE FOREIGN LANGUAGE PROGRAM COVERS THE FOUR YEARS OF FIFTH, SIXTH, SEVENTH, AND EIGHTH GRADES IN THE SUBJECTS OF SPANISH AND FRENCH. THERE ARE SIX TEACHERS IN THE PROGRAM, THREE IN EACH SUBJECT. THE FIFTH AND SIXTH GRADE STUDENTS RECEIVE 150 MINUTES OF INSTRUCTION WEEKLY, THE SEVENTH GRADE STUDENTS 135 MINUTES OF INSTRUCTION WEEKLY AND THE EIGHTH GRADE STUDENTS 110 MINUTES OF INSTRUCTION WEEKLY. INSTRUCTION IS PROVIDED IN A CLASSROOM ENVIRONMENT USING TEXTBOOKS, AND INCLUDES BOTH WRITTEN AND ORAL WORK. TEACHERS MAY USE OTHER INSTRUCTIONAL MATERIALS SUCH AS SONGS, PLAYS, MAGAZINES, NEWSPAPERS, FLASHCARDS, ETC. A LANGUAGE LABORATORY IS AVAILABLE CONTAINING RECORDS, TAPE RECORDERS AND FILMSTRIPS.

PROGRAM TITLE: FOREIGN LANGUAGE

Figure III-9. Typical Program Budget

PROGRAM COST DATA SHEET

FOREIGN LANGUAGE
PROGAM TITLE
GENERAL
FUND

LOCATION

PROGRAM CODE

PROGRAM LEVEL

RESOURCE REQUIREMENTS	CURRENT YEAR		BUDGET YEAR		2nd YEAR	3rd YEAR	4th YEAR	5th YEAR
	QTY	AMOUNT	QTY	AMOUNT				
1. ESTIMATED ENROLLMENT	800		1300		1,500	1,500.	2,000.	2,000.
2. TEACHER POSITIONS	6		9.5		15.	15.	17.5	17.5
3. CERTIFICATED SALARIES		$50,000.		$100,000.				
4. CLASSIFIED SALARIES								
5. EMPLOYEE BENEFITS	8%	4,000.	8%	8,000.				
6. BOOKS AND SUPPLIES		2,500.		5,400.				
7. SUPPORT PROGRAM SERVICES		800.		1,300.				
8. OTHER SERVICES								
9. OTHER OUTGO								
10. SUB-TOTAL		57,300.		114,700.				
11. COST/PUPIL		71.62		88.23				
12. PROJECTED COST INCREASE/PUPIL					4.00	5.00	5.00	5.00
13. PROJECTED COST/PUPIL				88.23	92.23	97.23	102.23	107.23
14. PROJECTED ENROLLMENT				1,300	1,500.	1,500	2,000.	2,000.
15. PROJECTED COST				114,700	138,345.	145,845.	204,460.	214,460.
16. EQUIP. REPLACEMENT				1,000.			2,000.	
17. CAPITAL OUTLAY				3,000.			24,000.	
18. TOTAL PROJECTED DIRECT COSTS		57,300		118,700.	138,345.	145,845.	230,460.	214,460.
REVENUE SOURCES:								
CATEGORICAL AID 19. FEDERAL	▨	3,000.	▨	7,700.				
20. STATE	▨	3,000.	▨	7,700.				
21. COUNTY	▨		▨					
22. LOCAL	▨		▨					
23. GENERAL AID	▨	51,300.	▨	103,300.	138,345.	145,845.	230,460.	214,460.
24. TOTAL REVENUE	▨	57,300.	▨	118,700.	138,345.	145,845.	230,460.	214,460.

RECOMMENDED BY: DATE

BOARD ADOPTION ____________
DATE

Figure III-9. Typical Program Budget (Continued)

The document contains at least the major goal and objective statements for each program. Proposed expenditures are reported for each program or activity, and summarized by program structure level. Anticipated sources of revenue for financing individual programs are included in the budget document, as well as estimated or budgeted program costs for the current year. Since programs are built around goals and objectives, the program budget in effect relates costs to needs and desired accomplishments.

Many of the results of the tasks described previously in Part III are presented in summary form in the program budget. The program budget document in a typical district will contain two pages for each program described on the program structure, one page containing financial data and the other containing program data (see Figure III-9). One page is generally sufficient to present a concise statement of the financial data, but additional pages may be necessary to accurately represent a program's goals, objectives and description.

Identifying the resources required for a program will require close coordination between the program personnel and the business personnel of the district.

In addition to the program description narrative, the following information about resources is required:

- Estimated student enrollment
- Number of teaching hours or positions required
- Estimate of textbook, other books, supplies, and/or equipment replacements required
- Support program direct service requirements such as study trips, guidance, testing, and the like
- Equipment replacements
- Any other proposed expenditures related to the program
- New equipment or facility requirements
- Revenue source classified by categorical aid - federal, state, county, or district; and general support
- Source of funding if other than general fund.

The business office should convert the required resources into dollars for the budget year. This normally means that actual lists of supplies, books, etc., required for the program will be costed out and summarized into the appropriate categories on a program cost data sheet, such as the one shown in Figure III-9.

When costs have been developed for the budget year, it will be necessary to project cost requirements for four future years for the multi-year financial plan (MYFP). This can be done in summary only as illustrated in Figure III-10, or for each program as described below. The techniques used here will vary but must include an allowance for such factors as anticipated changes in teacher pay scales, enrollment, and equipment replacement. Although the business office will have the primary responsibility for developing these cost projections, program personnel should be kept informed of the results.

TENTATIVE PROGRAM BUDGET AND MYFP

BUDGET YEAR ______

PROGRAM		ESTIMATED COSTS												BUDGET YEAR REVENUE SOURCES	
		CURRENT YEAR		BUDGET YEAR		2ND YEAR		3RD YEAR		4TH YEAR		5TH YEAR			
LEVEL	DESCRIPTION	TOTAL	PER OUTPUT UNIT	TOTAL	PER OUTPUT UNIT	TOTAL	PER OUTPUT UNIT	TOTAL	PER OUTPUT UNIT	TOTAL	PER OUTPUT UNIT	TOTAL	PER OUTPUT UNIT	CATEGORICAL AID	GENERAL SUPPORT
II	INSTRUCTION														
III	BASIC														
IV	HIGH SCHOOL														
V	MATHEMATICS														
VI	ALGEBRA	$11,000	$7.50	$12,000	$7.60	$14,000	$7.10	$15,000		$16,000		$17,000			
VI	GEOMETRY	12,000	9.00	14,000	9.00	14,000	8.00	15,500		16,000		16,000			
VI	TRIGONOMETRY			8,000	5.00	11,000	4.00	12,500		13,500		14,000			
	SUBTOTAL	$23,000	$8.75	$34,000	$8.40	$39,000	$6.50	$43,000	$6.50	$45,500	$6.50	$47,000	$6.50	$6,000	$28,000
V	ENGLISH														
VI	WRITING	$15,000	$9.00	$16,500	$8.53	$17,000	$6.00	$18,000		$19,000		$20,000			
VI	LITERATURE	11,000	8.00	12,000	8.20	10,000	6.50	12,000		13,000		11,000			
	SUBTOTAL	$26,000	$8.15	$28,500	$8.30	$27,000	$6.40	$30,000	$6.40	$32,000	$6.40	$31,000	$6.40		$28,500
III	TOTAL BASIC	XXX	XX												
III	TOTAL SPECIAL	XXX	XX												
III	TOTAL VOCATIONAL	XXX	XX												
III	TOTAL CONTINUING	XXX	XX												
II	TOTAL INSTRUCTION	XXX	XX												

Figure III-10. Tentative Program Budget and MYFP

An example of the results of identifying and costing program resources and projecting cost requirements for four future years is shown in Figure III-9, "Sample of Program Cost Data Sheet." The steps for producing this information are described as follows:

Line 1. Estimated Enrollment - Enter the estimated number of students enrolled in the program. In larger districts, this information may be available from the Pupil Services Department. Smaller districts may require that principals or teachers determine these estimates.

Line 2. Teacher Positions - This figure may be computed on the basis of district maximum teacher/pupil ratios or from personnel assignment records. The number of positions should be expressed in terms of the number of full time equivalent positions. For example, a high school teacher teaching two periods of mathematics daily would be counted as 2/5. An elementary teacher who spends ten percent of his time teaching reading would be counted as 1/10.

Line 3. Certificated Salaries - A proration of the actual salary costs should be made based on the number of teacher positions entered on Line 2. In some cases, this means it will be necessary to analyze personnel assignments and allocate each specific salary to the applicable programs. In the case of elementary school programs, however, it will often be possible to allocate the total teacher salaries for an individual school to the programs in that school on a summary or average rate basis.

Line 4. Classified Salaries - These should be computed on the same basis as certificated salaries.

Line 5. Employee Benefits - Determine the percent that total classified employee benefit dollars bear to total classified salaries and wages for the year. Make the same determination for certificated benefits. Multiply Lines 3 and 4 by the respective percentages and enter the total employee benefit costs on Line 5.

Line 6. Books and Supplies - Enter the total of the tentative requisitions accompanying the program data sheet. Do not include amounts requisitioned for equipment replacements; these will be shown on Line 16.

Line 7. Support Program Services - Compute an estimated unit cost rate for the particular support services requested and multiply the units of support services requested by this rate.

Line 8. Other Services - Enter where applicable.

Line 9. Other outgo - Enter where applicable.

Line 10. Sub-total summarizes the costs on Lines 3 through 9. This figure represents a "normal" cost of the program before "non-recurring" type costs, such as equipment replacement and capital outlay.

Line 11. Cost per pupil excluding equipment replacements and capital outlay - Divide Line 10 by the estimated enrollment shown on Line 1.

Line 12. Projected cost increase per pupil - Enter for each year through the fifth year. The sources of this information may vary. In some cases it may be possible to obtain published projections of cost of living indexes, or the district may compute its own projection based on comparisons of its own historical cost information.

Line 13. Projected pupil cost - Add Line 12 for the projected year to Line 13 of the prior year.

Line 14. Projected enrollment - Copy from Line 1.

Line 15. Projected cost excluding equipment replacements and capital outlay - Multiply Line 13 by Line 14 and enter the totals for each year.

Line 16. Equipment replacements - Enter this amount from the tentative requisitions both for the budget year and for future years as indicated.

Line 17. Capital outlay - Enter estimated amounts for new books, equipment, sites, and the like, by year in which needed.

Line 18. Total projected direct costs - Add Lines 15, 16, and 17.

Line 19. through Line 22. Categorical aid - Enter the amounts of categorical aid available according to federal, state, county or local source.

Line 23. General Support - Enter the amount of general support revenues required in addition to the categorized aid to cover the total program costs. General Support revenues need not be further identified on this form. For example, the form will not indicate whether the revenues are from state apportionment, P. L. 874, or local taxes.

Line 24. Total Revenue - Add Lines 19 through 23.

In effect, the program data sheet is a program budget and multi-year financial plan for the specific program. The individual program data sheets must then be summarized by the business office into a tentative district program budget and multi-year financial plan such as the one shown in Figure III-10. The columns labeled "Per output unit" in Figure III-10 indicate program data in terms of cost per output unit. The choice of the particular unit used is at the discretion of each district consistent with the particular types of programs implemented. In the illustration, the output unit consists of pupil hours. The total cost of a program, as entered on the program data sheets, is divided by the total output units (pupil hours) to determine the output unit cost per program. For a support program, enrollment or some other unit of measurement may be more applicable.

TASK 14. PLAN CONTINUING PPBS ACTIVITIES

In Task 6, Develop Implementation Plan, the Steering Committee identified the tasks necessary to install their initial PPBS. After developing the first program budget, the Steering Committee should review this plan and the district's accomplishments as a precedent to planning for future PPBS activities.

Persons involved in the implementation phase will have learned, through experience, what can and cannot be done within a given time frame. They will be able to identify tasks that must be accomplished and their relative priority, and more realistically estimate the amount of time required to perform specific tasks. These are district characteristics that can only be determined after actually having gone through this initial phase.

Experience indicates the following activities are among those that a district should consider undertaking following the initial implementation phase:

- Repeat the process of goal and objective writing in one or more programs in more detail. A typical pilot district picked a key level V program, such as reading, involved the community in revising the goals, modified the objectives statements and modified the curriculum accordingly. They plan to do the same in all course areas within a five year period.

- Refine the evaluation process. The objectives developed in the initial implementation cannot be allowed to sit on a shelf. Administrators, teachers and students must see these objectives as valuable tools and, indeed, use them in evaluation and selecting programs.
- Refine the financial accounting and reporting process. As administrators, teachers and clerks come to understand the advantages of and problems with the initial program accounting procedures and reports, these procedures and reports should be revised.
- Organize for operating a PPBS. The duties and responsibilities involved in operating PPBS activities in a district will be integrated into the district's organizational structure over time. In particular, the roles of the Steering Committee should be assigned to a permanent office(s) or group(s).

These and other activities must be planned and accomplished as the district develops the operational PPBS described in Part I - Description of an Operational PPBS.

PROG NO	DESCRIPTION	APPROPRIATION	YEAR TO DATE ENCUMBRANCE	YEAR TO DATE EXPENDITURES	UNENCUMBERED BALANCE
INSTRUCTION					
	BASIC AND GENERAL				
0700	ART	136,399.75	98,330.68	29,487.89	8,581.18
2000	ENGLISH	627,856.90	452,783.51	132,837.23	42,216.16
2200	FOREIGN LANGUAGE	181,684.20	132,326.23	38,340.56	11,017.41
3000	MATH	349,801.25	256,199.32	72,447.98	21,133.95
3200	MUSIC	137,779.00	88,660.49	29,068.28	20,050.23
3400	PHYSICAL EDUC BOYS	268,955.95	180,015.68	62,934.86	26,005.41
3500	PHYSICAL EDUC GIRLS	220,464.40	155,809.52	46,743.86	17,911.02
4000	SOCIAL SCIENCE	412,787.80	298,283.35	93,012.91	21,491.54
3900	SCIENCE	264,904.50	184,421.36	62,476.79	18,006.35
	SUB TOTAL	$ 2,600,615.75	$ 1,846,030.14	$ 567,370.36	$ 186,413.25
	VOCATIONAL				
1100	BUSINESS EDUCATION	329,715.15	222,162.46	77,546.45	30,006.24
2700	IND ART	298,796.30	203,105.54	60,936.90	34,753.86
2500	HOMEMAKING	182,825.25	133,786.25	37,466.18	11,572.82
	SUB TOTAL	$ 811,336.70	$ 559,054.25	$ 175,949.53	$ 76,332.92
	ADULT EDUCATION				
0600	ADULT ED	402,552.00	63,774.97	132,079.61	206,697.42
	SUB TOTAL	$ 402,552.00	$ 63,774.97	$ 132,079.61	$ 206,697.42
	SPECIAL PROGRAMS				
4200	SPECIAL ED EDUC HAND	45,252.00	20,523.69	15,277.12	9,451.19
4100	SPECIAL ED EMR	82,573.00	57,963.20	17,026.75	7,583.05
4300	SPECIAL ED PHY HAND	9,303.00	160.17	952.74	8,190.09
1900	DRIVER TRAINING	81,951.00	24.71	25,350.89	56,575.40
7000	FED. AID PROG.	600,000.00	20,724.26	102,157.24	477,118.50
	SUB TOTAL	$ 819,079.00	$ 99,396.03	$ 160,764.74	$ 558,918.23
	TOTAL INSTRUCTION	$ 4,633,581.45	$ 2,569,055.39	$ 1,036,164.24	$ 1,028,361.82
	INSTRUCTIONAL SUPPORT				
2600	READING LAB	56,714.00	39,150.43	10,964.00	6,599.57
4500	SUMMER SCHOOL	93,790.00	15.75	50,067.16	43,707.09
4900	WORK EXPERIENCE	93,980.00	68,326.11	17,338.46	8,315.43
0900	AUDIO VISUAL MEDIA	30,333.00	6,574.31	700.92	23,057.77
2800	LIBRARY	97,019.00	50,999.36	30,805.88	15,213.76
2100	ENRICHMENT	3,087.00	99.86	42.03	2,945.11
2300	DISTRICT I+G	80,644.00	34,591.35	36,720.08	9,332.57
	TOTAL INS. SUPPORT	$ 455,567.00	$ 199,757.17	$ 146,641.53	$ 109,168.30
	PUPIL SERVICES				
0800	ATTENDANCE	97,980.00	65,834.20	21,763.55	10,382.17
2300	GUIDANCE-WORKSHOP	426,378.00	301,496.83	97,534.49	27,346.68
2400	HEALTH	82,711.00	58,803.53	17,822.74	6,084.73
1700	CO CURRICULAR	47,565.00	.00	.00	47,565.00
0500	ACTIVITIES-ST STORE	125,500.00	70,114.02	36,604.19	18,781.79
	TOTAL PUPIL SVCES	$ 780,134.00	$ 496,248.66	$ 173,724.97	$ 110,160.37
	COMMUNITY SERVICES				
1600	COMMUNITY SERVICE	15,571.00	.00	3,177.51	12,393.49
	TOTAL COMM. SVCES	$ 15,571.00	$ .00	$ 3,177.51	$ 12,393.49
	GENERAL SUPPORT				
0400	BOARD OF TRUSTEES	8,300.00	1,705.50	3,361.06	3,233.44
4600	SUPT OFFICE	44,604.00	26,167.60	13,814.54	4,621.86
1200	BUSINESS OFFICE	113,719.00	57,121.87	35,723.20	20,873.93
3600	PRINCIPAL - ASST PRINCIPAL	402,880.55	196,109.91	101,948.96	104,821.68
3300	PERSONNEL	53,394.00	29,058.56	15,350.72	8,984.72
1300	CAFETERIA	2,636.00	200.00	2,137.99	298.01
1800	DATA PROCESSING	85,996.00	36,937.26	22,152.94	26,905.80
2900	MAINTENANCE/OPERATION	889,335.00	376,797.78	301,410.05	211,127.17
3800	PRINT SHOP	33,087.00	14,614.04	21,420.80	2,947.84CR
4700	TRANSPORTATION	76,536.00	33,810.57	23,558.07	19,167.36
4800	WAREHOUSE	13,626.00	9,206.30	4,619.00	199.30CR
1000	BUILDING-MT VIEW	.00	.00	53.75	53.75CR
8888	EMERGENCY - BUILDING	.00	27,352.10	59,789.57	87,141.67CR
8889	EMERGENCY - GENERAL	.00	4,012.22	5,962.84	9,975.06CR
	TOTAL GEN. SUPPORT	$ 1,724,113.55	$ 813,093.71	$ 611,303.49	$ 299,716.35
INSTRUCTION		$ 4,633,581.45	$ 2,569,055.39	$ 1,036,164.24	$ 1,028,361.82
INSTRUCTIONAL SUPPORT		$ 455,567.00	$ 199,757.17	$ 146,641.53	$ 109,168.30
PUPIL SERVICES		$ 780,134.00	$ 496,248.66	$ 173,724.97	$ 110,160.37
COMMUNITY SERVICES		$ 15,571.00	$ .00	$ 3,177.51	$ 12,393.49
GENERAL SUPPORT		$ 1,724,113.55	$ 813,093.71	$ 611,303.49	$ 299,716.35
TOTAL RECAP		$ 7,608,967.00	$ 4,078,154.93	$ 1,971,011.74	$ 1,559,800.33

Figure III-11. Program Budget Summary

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PART V - PPBS GLOSSARY

Alternatives - Possible objectives and/or means of achieving objectives. Alternatives are evaluated in terms of costs as related to outputs. Additional consideration includes the time required for implementing each alternative and the uncertainties inherent in selecting any one alternative.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program. It concludes a balanced statement of the revenues and expenditures of the governmental unit and other exhibits to report the financial condition of the several funds of the governmental unit (1) at the end of the preceding completed fiscal period; (2) the estimated condition at the close of the ensuing fiscal period based on the financial proposal contained in the budget document. See also Program Budget.

Budgeting - The process of allocating the available resources of an organization among potential activities in order to best attain the objectives of the organization; planning for the use of resources.

Constraints - Conditions which exist within and outside of a system which limit the range, level, or method of operations.

Cost-Benefit Analysis - A method of determining the economic value of a program by establishing a ratio of costs to benefits. The objective is to maximize benefits at the lowest possible cost. Both costs and benefits are measured and analyzed in monetary terms.

Cost-Effectiveness Analysis - A method of determining the most efficient mix of activities to achieve a specific objective. Total costs are related to anticipated effects. Costs are measured in dollars, and effectiveness is expressed in terms other than dollars.

Criteria - Statements of preferred outcomes used as a basis of judgement when choosing among alternatives.

Data - A group of facts or statistics...to be distinguished from information.

Decision-Making - The process of choosing among alternative courses of action with the best available knowledge of the costs and benefits associated with each.

Direct Costs - Those costs which can be charged directly as a part of the cost of a product or service, or of a department, or of an operating unit; these are distinguished from overhead and other indirect costs which must be prorated among several products or services, or departments, or operating units.

Encumbrances - Obligations in the form of purchase orders, contracts, salaries, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are liquidated when the obligation is paid or when the actual liability is set up.

This control account represents the total amount by which appropriations have been earmarked for expenditure for specified purposes (contra to "reserve for encumbrance"). Details of encumbrances by classification or account are recorded in the same subsidiary appropriation ledger in which expenditures are recorded.

Evaluation - The process utilized to determine whether, or to what extent, an objective has been met; evaluation findings frequently provide the basis for activities undertaken to improve the programs of a school district.

Expenditures - Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis will include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

Goal - A statement of broad direction, general purpose, or intent. A goal is general and timeless and is not concerned with a particular achievement within a specified time period.

Indirect Costs - Those costs necessary in the operation of the district, or in the performance of a support service, which are of such nature that the amount applicable to each instruction program cannot be determined readily and accurately.

Information - The relation of facts and statistics (data) in some logical form to provide insight and understanding on a specific question, function, or problem.

Input - Resources--human, financial, and material--that are used to achieve an objective.

Model - A model is an abstract representation of reality through which actual problems may be simulated for evaluation and prediction. Models trace the relationship between inputs and outputs, resources and objectives, of the alternatives compared so that officials can predict the relative consequence of choosing any alternative.

Multi-year Financial Plan - The MYFP presents in tabular form and, for a period of years, financial estimates of programs. These estimates should reflect the future financial impact of current decisions. The data in the MYFP should be organized along the lines of the program structure.

Object - As used in an expenditure classification, "object" applies to the article purchased or the services obtained.

Objective - A desired accomplishment which can be measured within a given time frame and under specifiable conditions. The attainment of the objective advances the system toward a corresponding goal.

Output - The result(s) or end product(s) that should occur when resources or inputs are used through a strategy (usually a program) to achieve a specified objective. Satisfactory performance is achieved when actual output equals or surpasses the objective.

Planning - A process of deciding over a long period of time on the objectives of an organization, on changes in these objectives, on the resources used to attain these objectives, and on the policies that are to govern the acquisition, use and disposition of these resources.

Planning-Programming-Budgeting System (PPBS) - A systematic approach to the allocation of limited resources for the accomplishment of priority objectives.

Program - A program is a unique combination of personnel, facilities equipment and supplies, which operate together to accomplish common objectives.

Program Budget - The program budget in a PPBS is a statement of policy that relates costs to goals, objectives, and programs based upon a program structure classification. When the goals and objectives of a school district have been defined and the programs to meet these objectives have been documented, the estimated costs of these programs must be reported in the Program Budget.

Program Costs - Costs which are incurred and allocated by programs rather than by organizations. Program costs should be those direct costs that are essential to maintain the program. See also Direct Costs.

Program Structure - The hierarchial arrangement of programs which represent the interrelationship of activities to goals and objectives. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

Programming - The development of programs to meet specified objectives, the analysis of alternative usages to accomplish the objective, and the identification of organizational units to carry out the program.

Prorating - The allocation of parts of a single expenditure to two or more different accounts in proportion to the benefits which the expenditure provides for the purpose or program area for which the accounts were established.

System Analysis - This activity is the process of evaluating the inputs, costs, and resources required of a program or programs and evaluating the outputs, the service, the benefits, and the payoffs.

APPENDIX A

THE SYSTEM ANALYSIS PROCESS

The following discussion describes the basic steps of the system analysis process - its purpose, inputs and outputs. It is not intended as a step-by-step procedure that must be rigidly followed. This process will vary from application to application; therefore, the following discussion is presented as an overview of this viable but variable technique. The basic steps involved in the system analysis process are illustrated in Figure A-1 and described as follows.

Step 1 - Select area for system analysis. The selection of an area in which to perform system analysis should be based on the educational needs and problems of the district. These problem areas may be defined generally; one such area might be "the need to reduce poverty in the district." Or the problem may be defined specifically; one such area might be "the need to develop a better reading program." Areas requiring attention may involve new or on-going programs. In the first example, system analysis might be directed toward the initiation of new programs. When on-going programs are involved, the objective would be increased effectiveness of the existing program or experimentation with new techniques.

The emphasis in this step should be directed toward defining the need rather than solving the problem and should result in a list of district needs or problems ranked in priority order. From this list, one or more areas for system analysis should be selected and specifically defined.

Step 2 - Reexamine or formulate goals. Goals - broad statements reflecting the district's needs and requirements - must be defined for the area selected for system analysis. If the problem area involves an on-going program for which goals have already been established, these goals should be reexamined to reaffirm that they are consistent with the district's intent.

Step 3 - Reexamine or formulate objectives. Like goals, objectives pertaining to the problem area and supporting established goals must be reexamined, or they should be formulated where none exist.

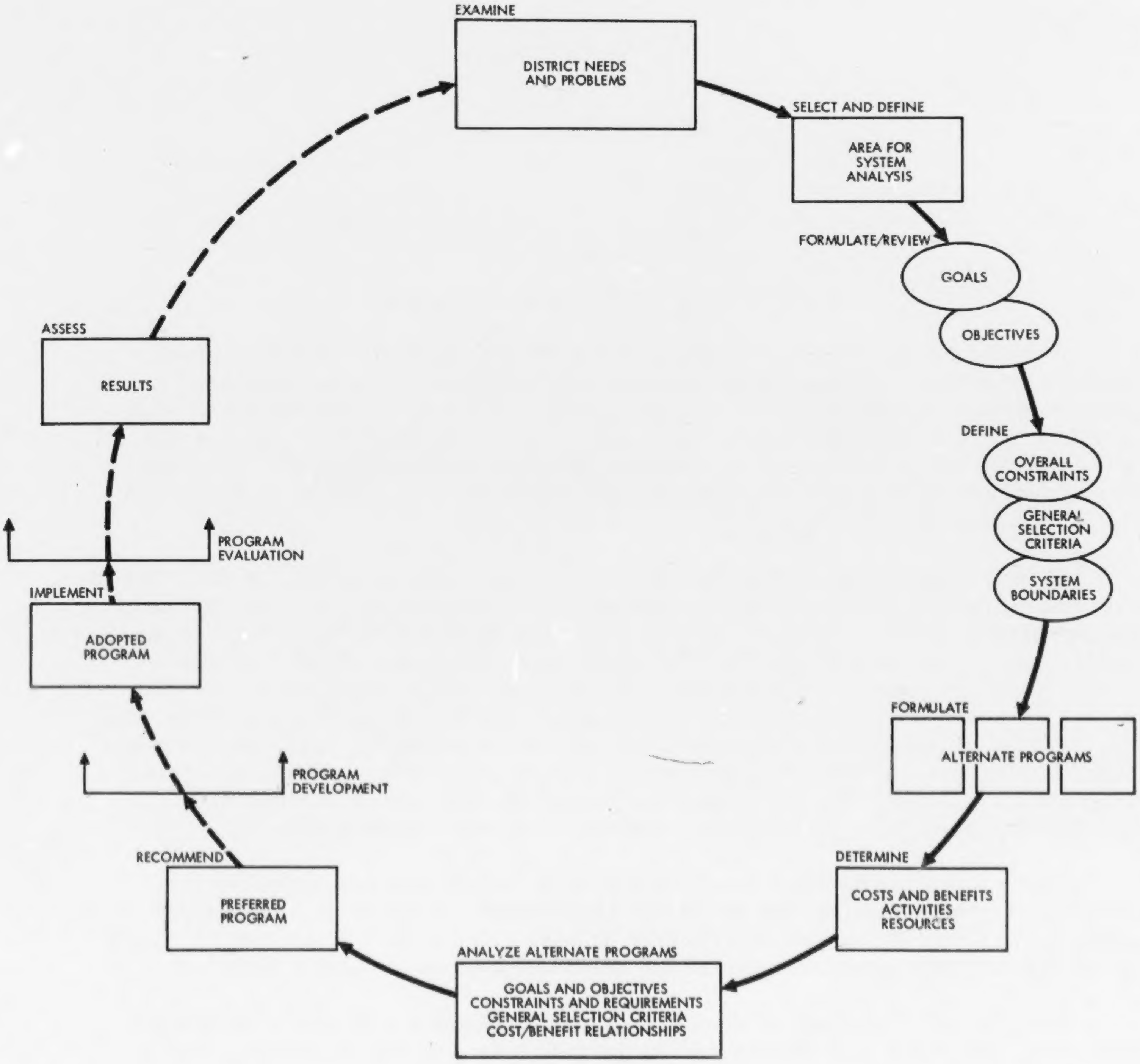
EXAMINE
DISTRICT NEEDS AND PROBLEMS
SELECT AND DEFINE
AREA FOR SYSTEM ANALYSIS
FORMULATE/REVIEW
GOALS
OBJECTIVES
DEFINE
OVERALL CONSTRAINTS
GENERAL SELECTION CRITERIA
SYSTEM BOUNDARIES
FORMULATE
ALTERNATE PROGRAMS
DETERMINE
COSTS AND BENEFITS
ACTIVITIES
RESOURCES
ANALYZE ALTERNATE PROGRAMS
GOALS AND OBJECTIVES
CONSTRAINTS AND REQUIREMENTS
GENERAL SELECTION CRITERIA
COST/BENEFIT RELATIONSHIPS
RECOMMEND
PREFERRED PROGRAM
PROGRAM DEVELOPMENT
IMPLEMENT
ADOPTED PROGRAM
PROGRAM EVALUATION
ASSESS
RESULTS

Figure A-1. System Analysis Process

By definition, objectives must be measurable. Therefore, it is necessary to define the method by which achievement of the objectives can be assessed. These evaluative criteria should include data requirements and units of measure within a specified time frame.

Step 4 - Define overall constraints. The established goals and objectives should be reviewed to identify any possible limiting constraints and implied requirements. These constraints may be political, financial, demographic, social, technological, or geographic.

Step 5 - Define general selection criteria. General criteria to be used in selecting between alternate solutions to the problem should be established. For example, a district may wish to select that program which will affect the greatest number of students. If serious financial constraints are identified in Step 4, the program that requires a minimum of resources might be selected. Selection criteria will vary with each situation and may involve several factors.

Step 6 - Define system boundaries. This involves placing the main element of the problem in context with the total system to which it belongs. An example of system definition is the fresh water cycle shown in Figure A-2. This might be the system defined when studying the problem of river flooding. As illustrated, the river is part of a larger system, all parts of which in some manner affect the river. Starting with the heat from the sun affecting evaporation from the ocean, the water cycle is traced through various processes until complete and the water is back in the ocean.

Educational systems should be viewed as components of the larger socio-economic environment. For example, a problem relative to the reading program must include in addition to the classrooms, texts, and teachers, a description of the total environment of the district. This could include socio-economic data about the community such as income, ethnic background, employment, and even education of parents. The description of this larger system should include those elements that have a perceptible effect on the problem or those elements that can reasonably be affected. The definition of the system is very critical as it will allow us to consider all the variables that affect the area under analysis and possibly indicate solutions that would be overlooked by traditional problem solving approaches.

Step 7 - Formulate alternate programs. Potential solutions to the educational requirements identified in the statements of goals and objectives must be developed in program format. This is accomplished by examining the total system defined in Step 6. There may be several places in the system, seemingly removed from the identified problem, where a program may provide the desired result. This examination of the total system as defined, when developing alternate programs, is what differentiates system analysis from the conventional approach to problem solving. For example, in our fresh water example, the conventional approach to solving a river flood problem would be to consider one or more types of dams or levees. In system analysis we would look beyond the immediate problem and consider the possibility of trying to affect evaporation of sea water, or changing the

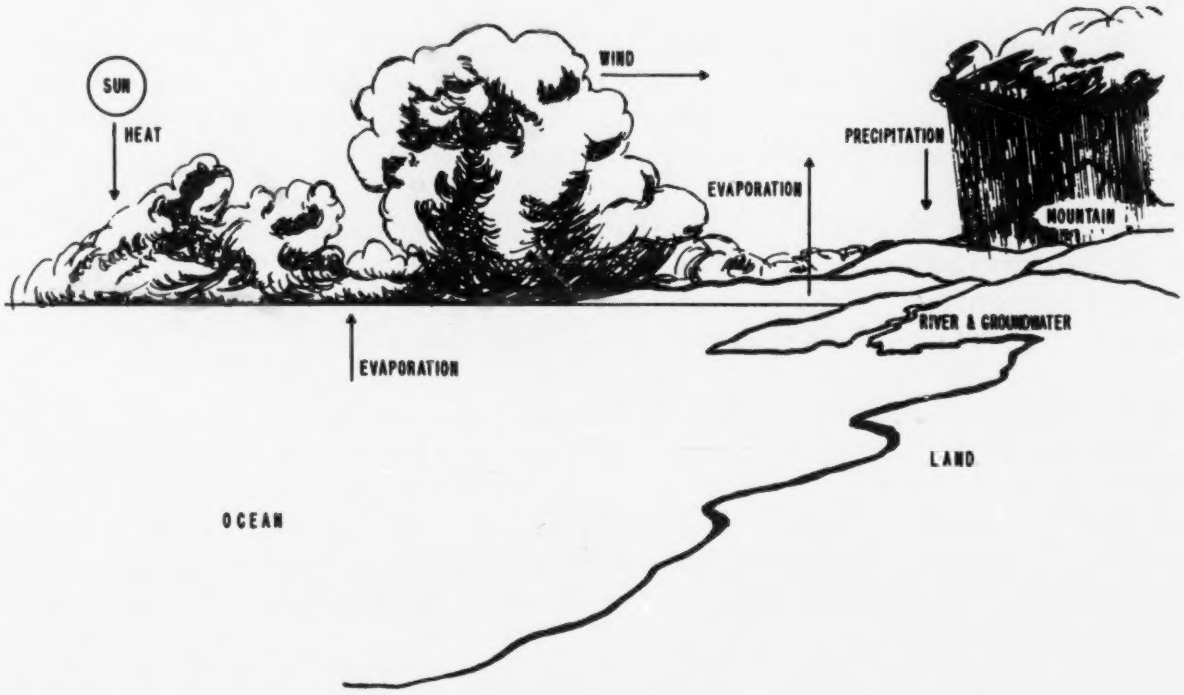

Figure A-2. Fresh Water Cycle

wind patterns. In a reading problem in addition to affecting the classroom program we may consider the possibility of dealing with the students nutrition or recreation. Possibly the reading problem is affected by a poor breakfast or a recreation program that is conducted in another language. Thus it is possible that better reading could be achieved through a recreation program.

The constraints identified in Step 4 as well as the general selection criteria established in Step 5 should be considered in developing alternate programs. This seventh step is a critical one. The ability to develop effective alternates from the defined system can greatly increase the alternates available to the analyst.

Step 8 - Identify required program activities and resources. All resources and activities which would be required for the implementation and operation of each program alternative developed in Step 7 should be identified. Resources for each program would probably include, but not be limited to, personnel, materials, facilities, and services. The program activities and resources should be described in sufficient detail to enable an accurate cost projection for each program under consideration.

Step 9 - Define anticipated benefits of each program. Determining the benefit value of alternate programs will provide an important consideration in the selection of recommended programs. Benefits - the desirable outcomes of educational programs - can generally be measured in terms of the evaluative criteria associated with each objective. Of particular importance is the recognition and specification of who benefits and when. Corollary benefits should also be specified when the implementation of one program will provide additional benefits in other areas. For example, a significant improvement in a reading program will probably have a beneficial effect upon other academic areas.

Step 10 - Apply cost to alternate programs. The cost for each program should be estimated for the total life of the program or for a minimum of five years. Costs should be calculated on a total program basis, as well as by object of expense. The procedure for applying costs to alternate programs is discussed in Part III. Implementation of a PPB System, in the section, Develop Program Budget and Multi-year Financial Plan.

Step 11 - Analyze alternative programs. The costs and benefits of alternate programs should be compared and analyzed with respect to the following:

- Goals and objectives
- Constraints and requirements
- General selection criteria
- Relationship of benefits to costs

A possible benefit/cost model is described in Appendix B.

It must be emphasized that system analysis will not make decisions. People with their capabilities, limitations, and values must examine the information presented and decide on a recommendation. PPBS can at best develop and present decision related data and the technique of system analysis suggests a process to utilize it.

Step 12 - Recommend preferred program. The program selected in Step 11 should be formally defined and documented in a "program description package" and recommended for approval. Careful documentation of the system analysis process and of the reasons for the final program recommendation might prevent repetition of effort at a later date.

Step 13 - Once a program has been recommended and approved, a detailed implementation plan should be developed to include a time schedule for initiation of the program, assignment of required resources, and the responsible personnel. During the life of the program, management action is required to ensure the achievement of objectives on schedule and within the budgeted resources.

Essential to the success of the system analysis process is the assessment of results. It is important to determine whether the recommended and implemented program achieved the stated objectives within the anticipated time and budget. By comparing the actual performance against the planned or anticipated performance in terms of program accomplishments, resources expended, and time required, one can assess the effectiveness of a given program.

If this evaluation indicates that the program has not achieved the desired results, the complete system analysis process can be repeated. Further analysis may indicate the need for a program revision or the development of an entirely new program.

An analysis, performed by one of the pilot school districts is summarized below as an illustration of how school districts might utilize this technique. The analysis was performed by a project team consisting of a principal, elementary and secondary teachers, parents and students. The project team went on to recommend specific implementation procedures.

DEFINITION OF EDUCATIONAL PROBLEM

To find the most effective method of communicating pupil progress to students, to parents and to teachers.

GOALS

To provide a system of communicating to students, parents and teachers so that: they understand or have an appreciation for the performance of each student in the educational process; they are cooperatively able to assist the school in helping students make reasonable progress.

OBJECTIVES

All parents and students are informed of the pupil's progress, on a continuing basis, a minimum of three times per year.

Parents and teachers understand and accept the reporting system on a continuing basis with constant evaluation.

As progress and problems are revealed continually through the reporting system, the teacher will use various methods to reach objectives.

CONSTRAINTS

Political

Acceptance by the community and teaching staff of the new program.

Willingness of the Board of Education to grant the necessary number of minimum days.

Time

Time spent in writing report for conferences.

Loss of teaching time due to minimum days.

Availability of parents; rescheduling of parents.

Training

In-service training for entire staff in parent conference techniques.

ANALYZE ALTERNATIVES

Many alternatives were identified and given a ranking from 0 - 3 depending on how well each alternative met the standard of a series of defined benefits.

After all the alternative programs were analyzed in terms of the benefits, the following programs were chosen for further study. (See Figure A-3.) Upon close analysis it was decided not to consider the 'contract system' (Alternative 4.) as a reporting system because it is a teaching strategy.

1. Alternative 1 - No Reporting System - The committee felt that this system of not reporting the pupil's progress would tend to motivate children to learn for learning's sake; that children would be under less pressure, and would enhance their self respect by not being labeled as failures. It would not meet the goal of building a system where progress or continuous growth information would be communicated with parents.

2. Alternative 3 - Parent Conference with no Written Report - This alternative received a rather high score. The reasons it wasn't chosen are - (1) the parent wouldn't have anything to refer to when discussing the conference with the other parent; (2) there wouldn't be any progress report at the end of the year going home to the parents; (3) the progress accounting wouldn't be as good as in the system chosen.

3. Alternative 6 - Skills Check List - This program had many good features in that (1) motivate students to learn because they would know what they needed to learn; (2) they could demonstrate overtly what they had learned; (3) the system could lead to changeable behavior in students, teachers and parents; (4) children's progress could be accounted; (5) there would be continuous information going home; (6) this would allow for recognizing a learning style. This system would not provide for the direct exchange between parent and school and would not minimize the 'We - They' concept in the community. It could also develop into another form of report card. It would be difficult to use one form throughout the entire district K - 12. A check list would need to be developed in each subject at each grade level. (Lots of check lists.)

4. Alternative 7 - Skills Check with Conferences - This system received one of the highest scores. It scored well in all of the categories. The committee felt however that it might be possible that this system wouldn't: (1) foster a positive self concept; (2) would not be economical in the teacher time; (3) would interface with teaching style; (4) not properly used by teachers and parents, it could tend to increase pressure on children and label them as failures because they hadn't mastered some or a certain number of skills.

5. Alternative 2 - Parent Conferences with Periodic Written Report - The system analysis committee felt that Alternative 2 met the stated benefits better than the other systems investigated. The instrument used in reporting the pupil's progress could be used K - 12.

COST ANALYSIS

The Elementary Level

The major cost in this program is loss of teaching time due to minimum days. Presently the primary grades are in school for 240 minutes. The minimum day is 230 minutes for primary grades which means a loss of 10 minutes per day or 100 minutes for each two week minimum day period.

The intermediate grades are presently in class for a period of 300 minutes. The minimum day for intermediate grades is 240 minutes; which means a loss of 60 minutes per day or 600 minutes per conference period.

Junior High

The Junior High students presently are attending class for 325 minutes per day. The minimum day for Junior High is 240 minutes, which would mean a loss of 85 minutes per day or 850 minutes per conference period.

Senior High

Students at the high school attend on an average of six periods per day or 300 minutes. The minimum day for senior high students is 240 minutes, which would mean a loss of 60 minutes per day or 600 minutes per conference period.

In-Service Training

It is estimated that one minimum day would be required for in-service training of all the teachers in the district; a cost of 290 minutes teaching time. It is estimated that it may be necessary to hire three (3) consultants for one day at a cost of $300.00.

RECOMMENDED PREFERRED PROGRAM

The program the committee is recommending is "parent conference with periodic reports".

Purpose of the Program

Face-to-face parent-teacher conferences provide an opportunity for parents to learn about their child's progress in school. Positive relationships are more easily developed between parents and teachers through an acquaintance focused on a common goal - the education of the child. The child is not responsible for interpreting the school curriculum to his parents because the conferences provide teachers with the opportunity to explain the instructional program, the special services which are available, and to show the curriculum materials which are used. An all important two-way exchange of information about the child is made possible with the face-to-face conference. The teacher can provide actual samples of the child's work, explain areas of growth and enlist the aid of the parent in areas which need improvement. The parent will be able to pass along information about the child which will be of valuable assistance to the teacher. Thus, the home and the school can plan mutually to sustain and improve the progress of the child.

BENEFITS ALTERNATIVES	1. INTERFERES LEAST WITH MOTIVATING STUDENT TO LEARN	2. MOTIVATES STUDENT TO DEMONSTRATE OVERTLY THAT HE HAS LEARNED	3. ECONOMIC IN TEACHER TIME	4. CHANGEABLE BEHAVIOR IN STUDENTS, TEACHERS, PARENTS	5. INTERFERS LEAST WITH DEVELOPING A POSITIVE SELF-CONCEPT IN THE STUDENT	6. PROGRESS ACCOUNTING	7. DIRECT PARENT RESPONSE	8. FAMILY DYNAMICS	9. CONTINUOUS INFORMATION	10. MINIMIZES THE 'WE-THEY' CONCEPT IN THE COMMUNITY	11. EXCHANGE OF BENEFITS	12. MUTUALITY (INTEREST IN STUDENTS BY ALL PARTIES)	13. ALLOWS MINIMUM INTERFERENCE IN TEACHING STYLE	14. ALLOWS RECOGNITION RECORDING LEARNING STYLE	15. LESS PRESSURE ON CHILDREN - NOT AS FAILURE	TOTAL
1. NO REPORTING SYSTEM	3	0	3	2	3	0	0	0	0	0	0	0	3	0	3	17
2. PARENT CONFERENCES PERIODIC REPORT	2	2	0	3	1	2	3	3	3	2	3	3	2	3	2	34
3. PARENT CONFERENCES NO WRITTEN REPORT	3	1	1	2	2	0	3	3	2	2	3	3	3	0	3	31
4. CONTRACT SYSTEM	3	3	0	2	3	3	0	0	2	0	2	2	3	3	3	29
5. CONTRACT SYSTEM WITH CONFERENCES	3	3	0	3	3	3	3	3	3	3	3	3	3	3	3	42
6. SKILLS CHECK LIST	2	3	1	2	1	3	2	0	3	0	2	2	1	3	1	26
7. SKILLS CHECK LIST WITH CONFERENCES	2	3	0	3	1	3	3	3	2	2	3	3	2	3	1	34

Figure A-3. Analysis of Alternatives

APPENDIX B

PROGRAM CLASSIFICATION DEFINITIONS

SUB-FUNCTIONAL PROGRAM GROUPING - LEVEL III

General Education - The area consisting of direct instructional activities designed primarily to prepare pupils for the common activities as citizens. The General Education program area pertains to pre-primary, elementary, secondary, post secondary, or adult education.

Special Education - The area consisting of direct instructional activities designed primarily to deal with the following pupil characteristics: (1) Physcially handicapped; (2) Emotionally and/or socially handicapped; (3) Culturally handicapped (includes compensatory education); (4) Mentally retarded; and (5) Mentally gifted and talented. The Special Education service area pertains to pre-primary, elementary, secondary, post-secondary or adult education.

Vocational Education - The area consisting of direct instructional activities designed primarily to prepare pupils for initial employment or upgrading/updating in an occupation or cluster of occupations.

Continuing Education - The area consisting of direct instructional activities not included in the definitions for General, Vocational, and Special Education above, designed primarily for persons who have been appropriately recognized as having completed the requirements for graduation from high school or who have withdrawn from school before completing requirements for graduation. Usually the characteristic of less than full-time attendance distinguishes Continuing Education students.

SUPPORT PROGRAMS - LEVEL V

Instructional Support

Instructional Administration - The area of responsibility for the improvement of teaching through a program of leadership, guidance, and assistance designed to aid teaching staff and improve curriculum and curriculum materials used by teachers in performing their teaching activities. It consists of such activities as supervising instruction, chairing an academic department, developing and improving curricula and curriculum materials, and guiding teachers in the use of instructional materials.

Instructional Media - The program area consisting of those activities which have as their purpose the provision of resources to support Instruction for either a school or a school district. Included in this category are the following:

School Library and Audiovisual

This program includes responsibility for organizing and managing libraries of books and preparing, caring for, and making available the audiovisual equipment, materials, scripts, and other aids which assist teaching and learning through special appeal to the senses of sight and hearing. It consists of such technical activities as ordering, cataloging, processing, and circulating books and audiovisual materials and equipment; planning the use of the library by teachers and pupils; selecting books and audiovisual materials; participating in faculty planning for the use of books and audiovisual materials; and guiding teachers and pupils in the use of the library. Textbooks are not charged here; they are charged to the appropriate instruction program.

Educational TV

The area of responsibility for providing educational television programs as a part of the instructional program of the school or school district. It consists of such activities as writing, programming, and directing educational television programs.

Computer Assisted Instruction

The area of responsibility for providing computer assisted instruction for a school or a school district. It consists of such activities as writing, programming, and directing on-going computer assisted instructional programs. Computer assisted instructional activities of an experimental nature are not charged here; they are charged to Instructional Adminstration.

Pupil Services

Guidance - Those activities for the purpose of helping pupils assess and understand their abilities, aptitudes, interests, environmental factors, and educational needs; assisting pupils in increasing their understanding of educational and career opportunities; and aiding pupils in making optimum use of educational and career opportunities through the formulation of realistic goals. It consists of such activities as counseling pupils and parents, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social adjustments, and working with other staff members in planning and conducting guidance programs.

Counseling - Those activities for the purpose of supplementing the school system reservoir of information identifying the individuality of each pupil, his capacities, achievement, interests, potentialities, and needs; for studying the individual pupil experiencing acute problems of educational development in order to furnish diagnostic information; and for suggesting programs concerning the psychological aspects of these problems. It consists of such activities as administering psychological tests, and managing and planning a program of psychological services for the school system.

Attendance - Those activities for the purpose of promoting and improving school attendance of pupils. It consists of such activities as early identification of patterns of non-attendance, promotion of positive pupil and parent attitudes toward attendance, analysis of causes of non-attendance, early action on problems of non-attendance, and enforcement of compulsory attendance laws.

Welfare - Those activities for the purpose of assisting in the prevention or solution of the personal, social, and emotional problems of pupils which involve family, school, and community relationships when such problems have a bearing upon the quality of the school work of pupils. It consists of such professional social work activities as diagnosing the problems of pupils arising out of the home, school, or community; casework services for the child, parent, or both; interpreting these problems of pupils for other staff members; and promoting modification of the circumstances surrounding the individual pupil which are related to his problem insofar as the resources of the family, school, and community can be brought to bear on them. These activities are usually assigned to such staff as school social workers, visiting teachers, and directors of school social work. Programs providing for wearing apparel for children would be included here.

Health - Those activities for the purpose of providing physical and mental health services which are not direct instruction. It consists of the activities of providing medical, dental, psychiatric, and nurse services.

Transportation - Those activities for the purpose of conveying pupils to and from school activities, either between home and school or on trips to school activities.

Food Services - Those activities for the purpose of managing the food services program of the school or school district, the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

General Support

Maintenance - Maintenance is defined as activities required to repair school property, including grounds, buildings, and equipment, and replacement of school equipment to approximately its original condition of completeness and efficiency.

Operations - Operations consist of the housekeeping activities concerned with keeping the physical plant open and ready for use. It includes cleaning, disinfecting, heating, lighting, communications, power, moving furniture, caring for grounds and other such housekeeping activities as are repeated somewhat regularly on a daily, weekly, monthly, or seasonal basis. (It does not include expenses of repairs and replacement of facilities and equipment.)

School Administration - Those activities which have as their purpose overall administrative responsibility for a single school (or several schools, but not district-wide). It consists of the activities performed by the principal, assistant principals, and other assistants, in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision of the records of the school, and coordination of school instructional activities with instructional activities of the school district.

District Administration - Those activities which have as their purpose overall general administrative responsibility for the entire school district. It consists of the activities performed by the school board, the superintendent, and his staff such as deputy, associate and assistant superintendents, in general direction and management of all affairs of the school district.

Facilities Acquisition and Construction - Those activities which have as their purpose the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

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